

# THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA

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## **2019-2020 BUDGET (ALL FUNDS)**



3300 Forest Hill Boulevard  
West Palm Beach, FL 33406  
[www.palmbeachschools.org](http://www.palmbeachschools.org)

**SUBMITTED FOR TENTATIVE ADOPTION**

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Dr. Donald E. Fennoy II, Superintendent

July 31, 2019

**THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA**  
**EXECUTIVE SUMMARY OF THE 2019-2020 BUDGET (ALL FUNDS)**

***BOARD MEMBERS***

Frank A. Barbieri, Jr., Esq., Chairman  
Chuck Shaw, Vice Chairman  
Marcia Andrews  
Karen M. Brill  
Barbara McQuinn  
Debra L. Robinson, M.D.  
Erica Whitfield

***ISSUED BY***

Dr. Donald E. Fennoy II, Superintendent  
Michael J. Burke, Chief Financial Officer

***PREPARED BY***

Heather Knust, CPA, Budget Director



**SUBMITTED FOR TENTATIVE ADOPTION**  
**JULY 31, 2019**

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**THE SCHOOL DISTRICT OF  
PALM BEACH COUNTY, FL**

**DONALD E. FENNOY II, Ed.D.  
SUPERINTENDENT**

**FRANK A. BARBIERI, JR., ESQ.  
CHAIRMAN**

**OFFICE OF THE SUPERINTENDENT**  
3300 FOREST HILL BOULEVARD, C-316  
WEST PALM BEACH, FL 33406-5869

PHONE: 561-629-8566 / FAX: 561-649-6837  
[WWW.PALMBEACHSCHOOLS.ORG/SUPERINTENDENT](http://WWW.PALMBEACHSCHOOLS.ORG/SUPERINTENDENT)

**CHUCK SHAW  
VICE-CHAIRMAN**

MARCIA ANDREWS  
KAREN M. BRILL  
BARBARA McQUINN  
DEBRA ROBINSON, M.D.  
ERICA WHITFIELD

July 31, 2019

Frank A. Barbieri, Jr., Esq., Chairman, District #5  
Marcia Andrews, Board Member, District #6  
Karen M. Brill, Board Member, District #3  
Barbara McQuinn, Board Member, District #1  
Debra Robinson, M.D., Board Member, District #7  
Chuck Shaw, Vice-Chairman, District #2  
Erica Whitfield, Board Member, District #4

3300 Forest Hill Boulevard, Suite C-316  
West Palm Beach, FL 33406

Dear Chairman Barbieri and Members of the School Board:

Submitted for your consideration and adoption are the FY20 proposed budget for the School District of Palm Beach County (the "District") and millage rates for tax year 2020. The proposed FY20 budget is balanced and totals \$3,533,004,829 for all funds.

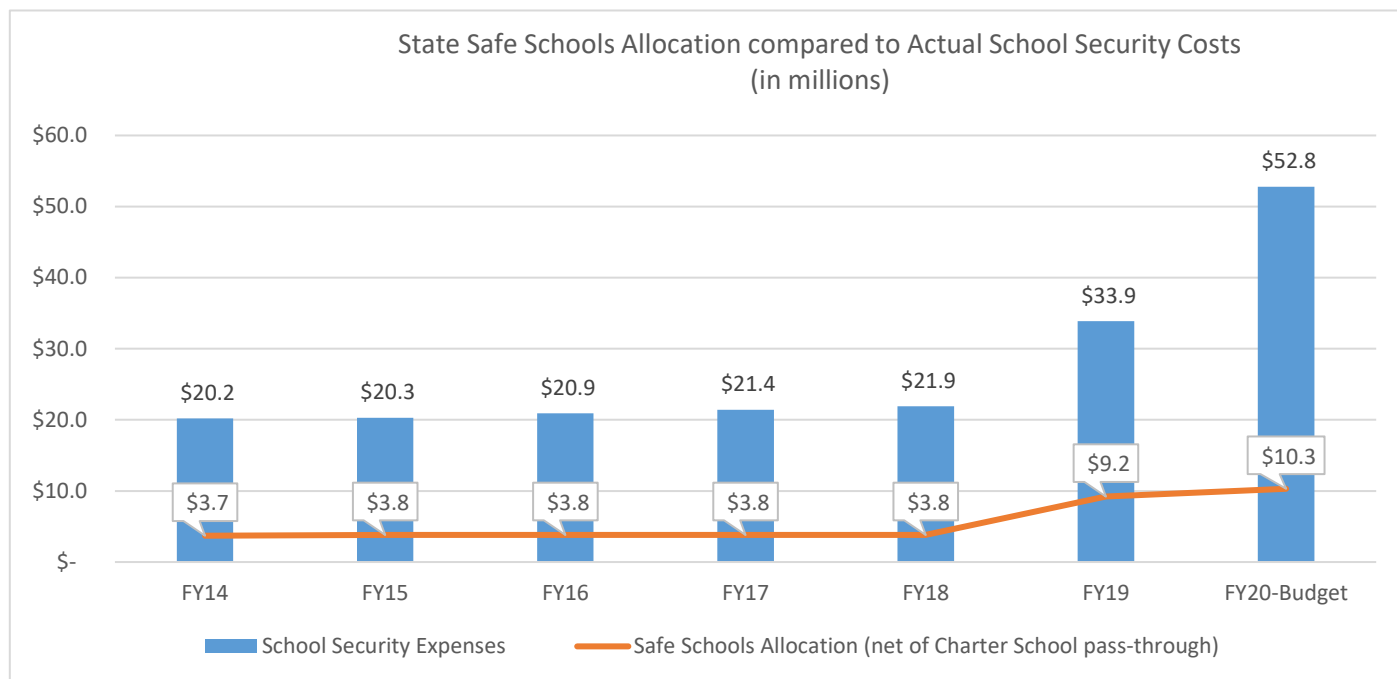
Education in Florida has been underfunded by the state for over a decade. Florida has fallen from 36th in the United States in FY07 to 45th as of FY17, based on the latest national data available from the National Center of Education Statistics. The average spending for all 50 states and the District of Columbia increased by 3.7% per pupil during FY17, compared to an increase of only 1.7% per pupil in Florida, according to the most recent data released by the U.S. Census Bureau. The decline in state funding is expected to continue due to the Florida Legislature's ongoing commitment to roll back school property tax rates.

Although the budget is balanced, not all needs of the District can be met with the limited state funds available. The District is fortunate that the residents of Palm Beach County overwhelmingly approved a referendum increasing the additional operating millage to 1.0 mill in November 2018 generating \$202.9 million for District operated schools in FY20. The referendum will fund investments in:

- Teacher pay - Over \$100 million for teacher recruitment and retention supplements
- Behavioral Health - Adding 170 School Behavioral Health positions (one per school), 40 School Psychologists (nearly 150 positions district-wide), and expanding mental health co-located services.
- Arts and music education - Continuing to fund over 700 elementary art, music, PE; choice and career academy teachers

- School Safety – Funding officers, police aides, school security monitors and other school based security initiatives increasing the total investment in school security to \$52.8 million.

School security has been a priority for the District prior to the passage of the Marjory Stoneman Douglas High School Public Safety Act in 2018. The District has consistently invested significantly more in school security than revenue received from the state Safe School Allocation.



#### General Fund - \$2,097,663,983

Enrollment is expected to increase by 747 students to 190,923 representing an increase in Florida Education Finance Program (FEFP) revenue of \$52.4 million, not including voter millage. District schools are expected to increase by 352 students and charter schools by 395 students. The growth in charter school enrollment, if realized, results in an increase in the pass-through to charter schools of \$9.2 million to \$167.3 million. Charter school enrollment continues to hover around 11% of the total student population. Fixed operational costs continue to grow and include an increase in the Florida Retirement System employer contribution rate set by the Legislature, additional staff to serve projected student growth, an increase in Board Contingency Reserve to comply with the Board's modest policy of 3% and the annualized impact of FY19 salary commitments effective January 1, 2019.

After addressing fixed operational costs, there is \$17.4 million remaining to establish a salary reserve. The District recognizes the worth and value of its employees and will continue to closely monitor factors that impact the amount available for salary increases, such as an increase in prior year ending fund balance and actual enrollment growth. The amount available is also dependent on the additional costs incurred by the District to ensure charter schools in Palm Beach County are compliant with House Bill 7030 security requirements.

Capital Projects Fund - \$918,516,236 (net of \$263,119,571 in transfers out to Debt Service and General Fund)

The capital projects fund is balanced. The five-year capital plan expands school facilities to serve Kindergarten through 8th grade students and capacity at certain schools, expedites opportunities to accelerate and complete projects earlier than originally planned, remodels facilities as needed to better serve our students and repurposes facilities to better serve the community.

Special Revenue Fund - \$228,495,566 and Debt Service Fund - \$288,329,044

Federal, State, and local grants are awarded throughout the year and are expected to be consistent with the current year. Debt service funds principal and interest payments on outstanding debt. The District will issue \$136 million in COPS and a \$15 million equipment lease in FY20.

Millage Rates and Property Values

Total millage assessed by the District is increasing from 6.572 mills for FY19 to 7.164 mills for FY20. Of the 7.164 mills, 3.916 is RLE set by the State, in order to participate in the FEFP and receive \$600.6 million of State funding for K-12 operations. The portion controlled by the School Board is 3.248 mills, and includes the maximum 1.5 mills for capital improvement and 0.748 discretionary mills, as well as 1.00 mills approved by voters in November 2018. The proposed 7.164 tax rate is 13.673% greater than the rolled-back rate, which is the rate that would generate the same dollar amount of revenue as FY19.

Property values continue to improve from the FY12 low of \$132.3 billion, growing by 5.4% in Palm Beach County, to \$211.3 billion for FY20. Total FY20 projected millage revenue for both operating and capital use is \$1.5 billion. The certified tax roll is lower than the State forecast for the third year in a row, resulting in \$1.5 million less in revenue generated from the 3.248 mills controlled by the School Board in FY20 as was projected by the State.

FY21 Budget Development and Beyond

Future budgets are dependent on the Florida Legislature and voter support. Palm Beach County voters approved an additional operating millage in November 2018 that will generate approximately \$200 million each year before sun setting June 30, 2023. The capital budget is supported by a local one cent local government infrastructure sales tax approved in November 2016. The District receives 50% of this sales tax revenue or approximately \$130 million per year. As stipulated in the ballot language, the sales tax levy must sunset no later than December 31, 2026.

House Bill 7123 approved by the 2019 Legislature mandates future voted discretionary millages approved on or after July 1, 2019 must be shared with charter schools based upon student enrollment. As a result, any future operating millage referendum in 2022 or beyond will be subject to this requirement absent a change in legislation.

House Bill 7055 enacted by the 2018 Legislature requires Districts to fund any shortfall between the FY19 per student state charter school capital outlay allocation and future per student state charter school capital outlay allocation. In FY20, the Florida Legislature fully funded charter school capital outlay. Should the legislature fail

to fully fund charter school capital outlay in future years, the District would be forced to cover the gap at the expense of not meeting the District's own critical capital needs.

Recommendation

I recommend the School Board adopt the FY20 millage levy and tentative district summary budget as presented. The budget includes initiatives that are centered on targeting and aligning our limited resources to support the highest needs of our students in line with the District's Strategic Plan, while also addressing the demands of rising operational costs.

I would like to thank the members of the Budget Advisory Committee for their service and unanimous approval of the FY20 Budget recommendations. A public hearing to adopt the Tentative FY20 Budget and millage (tax) rates is scheduled for July 31, 2019. Final adoption of the FY20 Budget will take place on September 4, 2019.

Sincerely,

Donald E Fennoy II, Ed.D.  
Superintendent of Schools

DEF/MJB/HK:hk



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ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

# THE SCHOOL DISTRICT OF PALM BEACH COUNTY

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2018–2019.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'Charles E. Peterson, Jr.'.

**Charles E. Peterson, Jr. MBA, PRSBA, SFO**  
President

A handwritten signature in black ink, reading 'Siobhán McMahon'.

**Siobhán McMahon, CAE**  
Chief Operating Officer



**Government Finance Officers Association**

## **AWARD FOR BEST PRACTICES IN SCHOOL BUDGETING**

Presented to:

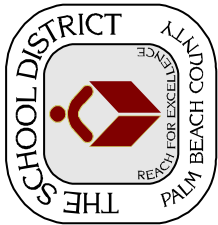
### **School District of Palm Beach County Florida**

For Fiscal Year Ending  
June 30, 2018

*Christopher P. Morrell*

EXECUTIVE DIRECTOR/CEO

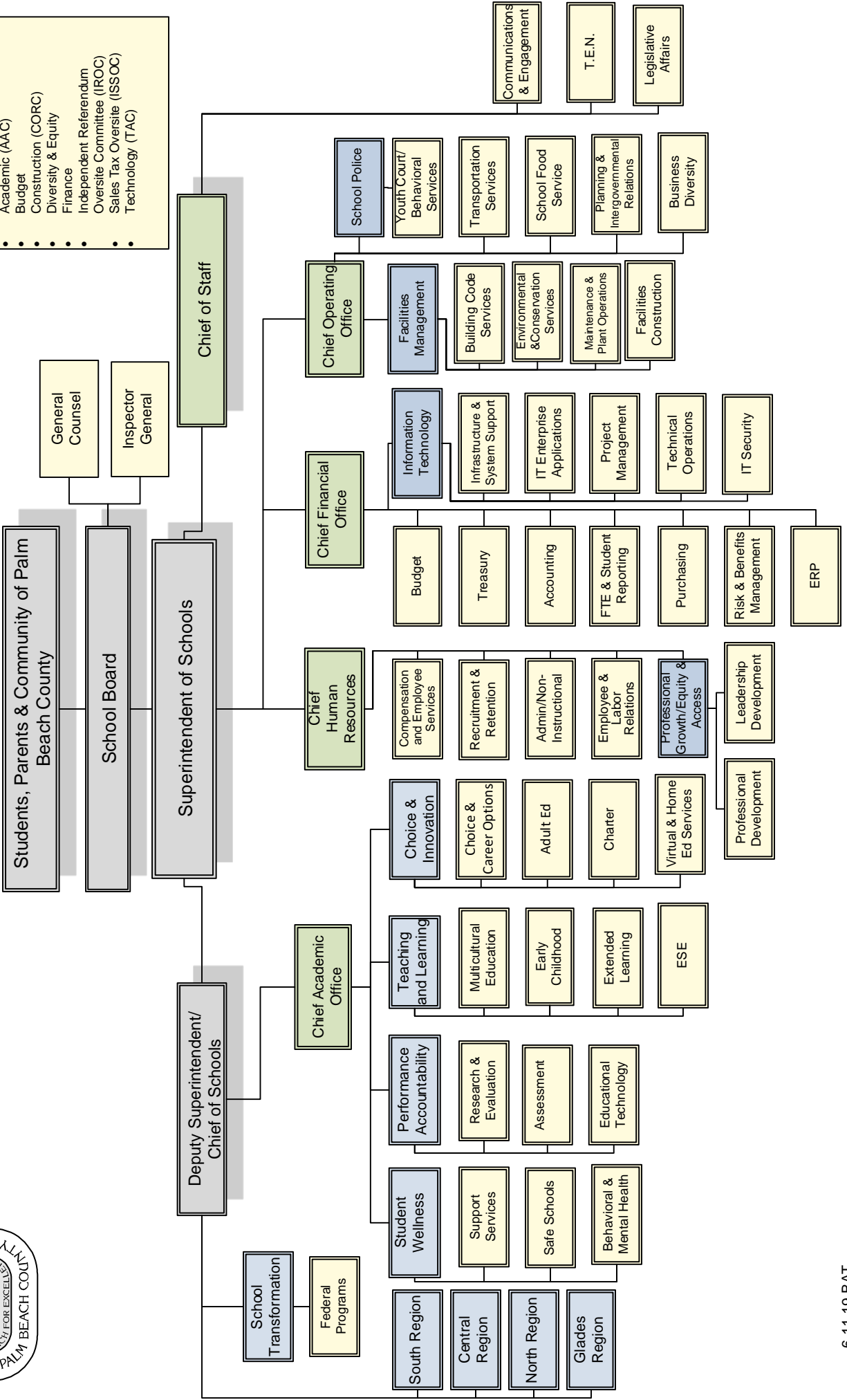
The Award for Best Practices in School Budgeting is presented by the Government Finance Officers Association (GFOA) annually to school districts demonstrating a budget process aligned with GFOAs' best practice recommendations. Budget processes are evaluated based on a number of criteria that focus on alignment of resources towards student achievement focusing on collaboration, communication, and rigorous development, evaluation, and prioritization of strategies to achieve a district's goals and objectives. In addition, the award includes criteria for conveying the results of this budget process through the budget presentation and also utilizing continuous improvement approaches to monitor outcomes.



# School District of Palm Beach County

## 2019-2020 Effective 07-01-19

- Board Advisory Committees
- Audit
  - Academic (AAC)
  - Budget
  - Construction (CORG)
  - Diversity & Equity
  - Finance
  - Independent Referendum
  - Oversight Committee (IROC)
  - Sales Tax Oversight (SSOC)
  - Technology (TAC)





## SCHOOL BOARD'S STATEMENT OF ITS ORGANIZATION AND OPERATION

July 2019

**1. Description of the Agency Head.** -- The **School Board of Palm Beach County, Florida**, is the agency head and operates under the authority of Article IX, Section 4 of the Florida Constitution and the Florida Education Code, including Florida Statutes Chapter 1001, Part II. Information about the School Board, its operation, method of selection, and length of terms of office are included in School Board Policies 1.011, 1.02, and 1.07 and can be found in Article IX, Section 4 of the Florida Constitution and the Florida Education Code within Florida Statutes (Chapters 1000-1013). Per Article IX, Section 4 of the Florida Constitution and Florida Statutes Section 1001.32 (2), the School Board shall operate, control, and supervise all free public schools in its District and may exercise any power except as expressly prohibited by the State Constitution or general law.

### **2. Description of the Organizational Units and Sub-Units --**

**a.** The District's divisions and departments are depicted on the District's organizational chart. The most current chart is in the District's Department of Communications & Engagement and can be found on the District's website, including on the Superintendent's webpage, and click Organizational Chart.

**b.** The School Board's Secretary and Chief Executive is the **Superintendent of Schools**, whose responsibilities are described in School Board Policy 1.012 and within the applicable provisions of the Education Code within the Florida Statutes (Chapters 1000-1013, including Chapter 1001, Part II, B), federal statutes and regulations, State Board of Education Rules, School Board Policies, and Job Description Job Code 73700.

Per Florida Statutes Section 1001.32 (3), the Superintendent is vested with the responsibility for the administration and management of the schools and for the supervision of instruction in the District, as provided by law.

**c.** The School Board also directly employs a **General Counsel** (whose functions are summarized on the General Counsel's Office's webpage (located at: [https://www.palmbeachschools.org/departments/general\\_counsel\\_s\\_office](https://www.palmbeachschools.org/departments/general_counsel_s_office)) and a **District Inspector General**, whose responsibilities are described in School Board Policy 1.092. Their performance responsibilities are also found within their job descriptions—Job Codes 70870 and 70405. Job descriptions can be obtained from the Department of Communications & Engagement and are located on the District's website under Job Descriptions at: <https://www2.palmbeachschools.org/districtjobdescriptions/>.

The General Counsel's many responsibilities include 1) advising the School Board on all legal matters coming before the School Board; 2) representing or providing for the representation of the School District in litigation filed by or against the Superintendent, School Board, and/or its employees, as appropriate; 3) serves as Parliamentarian at School Board meetings and acts as legal advisor to the School Board at Exceptions Hearings and prepares Final Orders for the School Board; 4) reviews and recommends to the School Board appropriate

changes to policies, contracts and procedures to ensure compliance with applicable Federal and State laws and Department of Education rules and policies; 5) coordinates the preparation of legal opinions and the dissemination of information related to such opinions; and 6) attends and provides legal advice at all meetings of the School Board and such other meetings as the Board or Superintendent may direct.

The Superintendent, General Counsel, and the District's Inspector General assist the School Board in implementing applicable chapters and sections of the Education Code (Chapters 1000 – 1013 of the Florida Statutes), Rules of the State Board of Education, federal statutes and regulations, and School Board Policies.

- d. The Board has established several **advisory committees** under School Board Policy 1.09, including the Audit Committee, Academic Advisory Committee (AAC), Budget Advisory Committee, Construction Oversight & Review Committee (CORC), District Diversity and Equity Committee, Finance Committee, Independent Referendum Oversight Committee (IROC), Independent Sales Surtax Oversight Committee (ISSOC), and Technology Committee (TAC) that provide advice to the Board pursuant to School Board Policies 1.091, 1.093, 1.094, 1.095, 1.096, 1.097, 1.0971, 1.098, and 1.099.
- e. Direct reports to the Superintendent are the **Deputy Superintendent/Chief of Schools (DSCS), the Chief of Staff (COS), the Chief Operating Officer (COO), the Chief of Human Resources (CHR), the Chief Financial Officer (CFO)**, as shown on the Board approved organizational chart for the District. Their job description Job Codes –73850, 70570, 70600, 74060, and 70610--set forth their performance responsibilities. Job descriptions can be obtained from the Department of Communications & Engagement and are located on the District's website under Job Descriptions at: <https://www2.palmbeachschools.org/district/jobdescriptions/>.
- i. The **Deputy Superintendent/Chief of Schools (DSCS)** has numerous performance responsibilities. These include 1) assisting the Superintendent in all activities designated by the Superintendent; 2) directing, supervising the Regional offices in meeting the School Board's goals and priorities; 3) overseeing the allocation of materials and staff resources for schools and Regional offices; assures their use for the purposes intended, and enforces appropriate accountability for all disbursements and expenditures; 4) working closely with the Superintendent as a strategic partner and assisting in providing administrative coordination and supervision of work and personnel of all departments and schools to reduce fragmentation, overlap, and duplication of programs and services; 5) partnering with organizational leadership to develop and manage District-wide policies and procedures, ensuring compliance with relevant state and local laws; 6) establishing and maintaining effective measurement systems to track organizational performance and progress toward those goals; 7) assessing the organizational infrastructure of the District and making substantive recommendations for change where necessary; 8) advising the Superintendent on matters of District policy and administrative procedures as they relate to the District and schools; 9) providing oversight to all division priorities and projects that assist in achieving the Board's strategic plans and goals and serving as Ombudsman in problem resolution with various public entities; and functioning as a liaison on behalf of the Superintendent's Office to community and interest groups, the business community, and various governmental entities.

Direct reports to the DSCS are the four Regional Offices, School Transformation (Federal Programs) and the Chief Academic Office.

Moreover, reporting to the **Chief Academic Officer (CAO)** are Student Wellness (Support Services, Safe Schools, and Behavioral & Mental Health), Performance Accountability (Research & Evaluation, Assessment, and Educational Technology), Teaching and Learning (Exceptional Student Education, Multicultural Education, Extended Learning, and Early Childhood), and Choice & Innovation (Choice & Career Options, Adult Education, Charter Schools Department, and Virtual & Home Education Services).

As stated in job description Job Code 70670, the CAO assists and supports the Deputy Superintendent in strategic planning, implementation, and monitoring of results of academic initiatives. The position sets District vision and goals that ensure rigorous and standards-aligned instruction and supports in every classroom for every student.

The CAO's duties also include 1) collaborating with divisions and departments in District-wide comprehensive planning and policy development, 2) advising appropriate personnel on academic matters and developing recommendations for long-range educational direction, 3) providing assistance to the Deputy Superintendent in strategic planning, implementation, and monitoring of results of academic initiatives, 4) developing and implementing a compelling vision for the District's instructional and curriculum services, and sets a compelling vision and goals that ensure rigorous and standards-aligned instruction and instructional supports in every classroom for every student, 5) coordinating on-going diagnosis and assessment of academic achievement by managing the collection, analysis, and reporting of data, 6) cultivating a commitment among all District staff to enable all students to achieve high standards, 7) facilitating and coordinating collaboration and partnerships with community agencies, stakeholder organizations, and educational institutions for mutual goal achievement, 8) directing, overseeing, and evaluating each manager's performance in terms of his/her productivity in achieving departmental and District priorities and expected goals, 9) ensuring the Deputy Superintendent remains informed on current critical issues within the division, as well as incidents for which s/he and the School Board should be aware, 10) guiding the development of the District's curriculum and instruction, 11) establishing direction for school improvement efforts by monitoring the progress of school performance, student achievement objectives, and academic excellence indicators to align strategies for school improvement, 12).overseeing the development, planning and implementation of educational alternative programs, 13) responsible for self-development and maintaining current knowledge of evolving research, relevant trends, and best practices relevant to the areas of responsibility, 14) assessing the distribution of academic supports with a clear equity lens, irrespective of ethnicity, race, or minority status, thereby ensuring allocations provide the best resources to equitably and effectively meet the needs of all students, families, and schools, and 20) continuously monitoring progress and demonstrating persistence in overcoming obstacles to achieve District goals.

Additionally, reporting to the **Assistant Superintendent --School Transformation**, another direct report to the DSCS, is Federal Programs. As stated in Job Code 74035, the duties of this Assistant Superintendent include: 1) assists the DSCS with the development of the Principal Supervisor Model as a national model for School Transformation; 2) supervises federal programs, grants management, and performance management of Regional and Instructional Superintendents, 3) serves as project manager in leading the implementation of systems, culture, and instruction to increase student achievement, 4) oversees and monitors all requirements of Differentiated Accountability, including School Transformation and Turnaround, 5) oversees standards-based / data driven data reviews for District leaders., 6) assists in building schools' capacity through school transformation strategies, 7) uses existing data appropriately to diagnose and assess school transformation needs, 8) supports schools with changes in legislation regarding school transformation, and 9) establishes expectations by setting ambitious targets; supports by assisting others to develop new competencies through quality feedback and improved communication.

Moreover, the **Regional Superintendents** (Job Code 70495) provide overall responsibility for the assigned regional area and direct responsibility for performance of schools and principals and also provide the leadership, mentorship, and supervision for the performance of instructional superintendents and principals.

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The duties for these positions under the DSCS involve programs and functions generally related to applicable portions of Chapters 1001 (Part II, B and C), 1002, 1003, 1004 (Part IV), 1006 (Part I, A, C, D, and F), 1007, 1008, and 1009, of the Florida Statutes and the related State Board of Education Rules and School Board Policies and federal statutes and regulations. More specific information about the responsibilities of officials in those divisions and departments reporting directly or indirectly to the DSCS is included in their job descriptions.

- ii. The duties of the **Chief of Staff** (COS) include: 1) providing direct support to the Superintendent, the Board on behalf of the Superintendent, and providing coordination of District-wide endeavors; 2) serving as liaison and advising the Superintendent and the School Board on matters relating to the local Legislative Liaison function, the Office of Communications & Engagement, and other departments and functions as determined by the Superintendent; 3) serving as a liaison for community, business and governmental initiatives that support public education, 4) providing direct support to the administrative areas in the collaborative planning and implementation of school improvement initiatives, 5) coordinating staff and operational activities among departments, 6) serving on committees and District-related functions as a representative of the Superintendent, 7) supervising the selection, development and evaluation of departmental personnel, 8) working collaboratively with other departments, area offices, schools community agencies and educational institutions, 9) facilitating the resolution of parental, community and school concerns, 10) making presentations at meetings and conferences upon request of the Superintendent, and 11) hearing grievances and appeals as needed and may act for the Superintendent relevant to employee grievances, evaluations, promotions/demotions, and disciplinary or dismissal actions.

The COS oversees Legislative Affairs, T.E.N. (School Board Policy 2.52), and the Department of Communications & Engagement, which coordinates the provision of public information under School Board Policy 2.04.

Certain functions under the COS are related to applicable portions of Florida Statutes Section 1001.42 (17) and Chapter 1012, Florida Statutes, and any related State Board of Education Rules and School Board Policies and federal statutes and regulations.

- iii. The **Chief Operating Officer (COO)** advises the Superintendent and provides overall leadership to departments of the Operations Division with programs and functions generally related to applicable portions of Chapters 1001 (Part II, B), 1006 (Part I, B and E), and 1013, of the Florida Statutes and the related State Board of Education Rules and School Board Policies and federal statutes and regulations. Such divisions and departments are depicted on the District's organizational chart. The COO directs the daily operation of the district operational support services and coordinates ensuing programs and services to ensure efficient implementation. More specific information about the responsibilities of officials in those divisions and departments is included in the job descriptions.

The COO oversees Facilities Management (Environmental & Conservation Services, Maintenance and Plant Operations, Facilities Construction, and Building Code Services), School Police (Youth Court/Behavioral Services), Transportation Services, School Food Service, Planning & Intergovernmental Relations, and Business Diversity.

- iv. The **Chief Financial Officer (CFO)** has these responsibilities which include: 1) supervising the management and financial accounting functions of the District, including but not limited to preparation and monitoring of operational and capital budgets, accounting and reporting procedures, grants administration, investment of funds, and long-range district financial planning; 2) initiating and maintaining a system of internal controls to safeguard the assets of the District and provide the highest level of accountability for public funds; 3) developing a budget process at the direction of the Superintendent and the Board, which incorporates staff development, public input, and School Board approval to identify, prioritize, and allocate resources of the District; 4) developing and implementing necessary budgetary controls to ensure adequate resources are available for planned programs and spendings are within budget limits; and 5) coordinating the audit activities of the District with federal, state and independent auditors, and ensuring financial and grant reporting is in compliance with requirements. Certain functions are related to applicable portions of Chapters 1010, 1011, and 1013 (Part IV), Florida Statutes and any related State Board of Education Rules and School Board Policies and federal statutes and regulations.

In addition, the CFO oversees, Budget, Treasury, Accounting, FTE & Student Reporting, Purchasing, Risk & Benefits Management, ERP, and Information Technology (Infrastructure & System Support, IT Enterprise Applications, Project Management, Technical Operations, and IT Security).

- v. The responsibilities of the **Chief of Human Resources (CHR)** include: 1) managing and directing program activities related to overall Human Resources functions with an emphasis including talent recruitment and retention; 2) developing and implementing a comprehensive workforce strategy that is aligned with the District's strategic goals; 3) developing recommendations for compliance with federal and state laws, regulations and School Board policies relating to personnel. and 4) fostering collaboration with major constituencies including senior management staff, academic and non-academic staff, business/community partners and the general public. The functions are related to provisions in applicable portions of Chapters 1012 and 447, Florida Statutes and any related State Board of Education Rules and School Board Policies and federal statutes and regulations.

The CHR oversees Compensation and Employee Services (which includes coordinating the providing of public records to the public under Florida Statutes Chapter 119, and School Board Policy 2.041), Recruitment & Retention, Admin/Non-Instructional, Employee & Labor Relations, and Professional Growth/Equity Access (Leadership Development and Professional Development).

**3. Manner of Obtaining Publications, Documents, Forms, Applications, and Records.** – Documents, that are not exempt or confidential, are available in response to public records requests through the Public Records Office in the Department of Compensation and Employee Services, including through [publicrecords@palmbeachschools.org](mailto:publicrecords@palmbeachschools.org) , pursuant to Chapter 119, Florida Statutes, and School Board Policy 2.041, although requests may also be directed to the school or the department. In some cases, various publications, applications, and forms are available directly from the related school or department upon request, and several kinds of documents are available from the District's website.

District forms are available on the District's website under District forms at: <https://www2.palmbeachschools.org/formssearch/> . School Board policies, where additional information is located, can be found on the District's website at: <https://go.boarddocs.com/fl/palmbeach/Board.nsf/Public#tab-policies> and click the tab Policies. Draft policies under Board consideration, can be found on the District's website at: <https://go.boarddocs.com/fl/palmbeach/Board.nsf/Public#tab-policies> and click the tabs Policies, Drafts, and Policy Notices.

Student records may be requested from the schools or the District (through Specialist, Student Records, in, IT-Enterprise in Records Management including at [Dominique.Hyppolite@palmbeachschools.org](mailto:Dominique.Hyppolite@palmbeachschools.org) ) pursuant to applicable federal statutes (FERPA) and regulations, State statutes and rules, and School Board Policy 5.50.

**4. The Clerk of the School Board.** -- The "Clerk of the School Board" or "Clerk" means the person hired by the Superintendent with input from the School Board and whose duties include, but are not limited to, maintaining records of proceedings before the School Board. The performance duties are set forth in the Job description—Job Code 31780. The Clerk/designee assembles, certifies, and transmits records on appeal to Appellate Courts for review; responds to requests for information or copies of documents relating to the School Board; reproduces the documents; and certifies orders and policies of the School Board. The Clerk also attends and supervises recording and note-taking of Board proceedings; supervises seating arrangements for meetings; supervises preparation of Superintendent's synopsis, agenda, and

distribution of material to Board Members and administrators; writes official minutes of the School Board meetings, workshops, and hearings; supervises distribution of minutes to the Board, administrators, and schools; maintains minute books and all legal documents pertaining to the minutes; reviews forms and documents to be signed by Board Chairman and Superintendent and procures signatures for documents, etc.; maintains an indexing system relating to Board actions at Board meetings; researches records when requested; maintains final orders, prepares a budget for Board members and the Board Office; and performs other related duties. The Clerk is currently Carol Bass, and she can be contacted at (561)-434-8136, Clerk of the School Board of Palm Beach County, 3300 Forest Hill Boulevard, C-316, West Palm Beach, FL 33406, and [carol.bass@palmbeachschools.org](mailto:carol.bass@palmbeachschools.org).

**5. Electronic Filing--** The procedures for filing the many kinds of documents (job applications, student registration forms, departmental forms) in this District must be followed as stated by the instructions or guidelines from the applicable department. Many documents must be submitted on paper, whereas some others may be accepted electronically. A person submitting any document to the District shall assume the responsibility of contacting the relevant department to determine what form of submission is acceptable and, if submitting electronically or by fax, confirming its receipt by the District. Telephone numbers and facsimile and email addresses for departments and schools can be found on the District's Employee Directory at: <http://www2.palmbeachschools.org/directorysearch/>.

a. For the situations in which electronic submission by facsimile, email, or web form is permitted, the person submitting the document shall assume responsibility for using the correct and applicable fax number, email address, or website form.

b. A party who files a document by electronic transmission represents that the original physically signed document will be retained by that party for the duration of the proceeding and of any subsequent appeal or subsequent proceeding in that cause, and that the party shall produce it upon the request of other parties.

c. A party who elects to file a document by electronic transmission shall be responsible for any delay, disruption, or interruption of the electronic signals and accepts the full risk that the document may not be properly filed with the Clerk of the School Board as a result.

d. The filing date for an electronically transmitted document shall be the date the Clerk or other appropriate District official or employee receives the complete document.

e. Filing must occur during business hours during days the School District is open: 8:00 a.m. to 5:00 p.m. --except for holidays or other days when the District may be closed, -- Monday through Friday but in the summer and during spring break-- Monday through Thursday. Any document received by the Clerk's office or other appropriate District official's or employee's office after 5:00 p.m. shall be considered filed as of 8:00 a.m. on the next regular business day.

**6. Waivers and Variances.** -- Information about variances and waivers is presented in Policy 1.120. Persons eligible under that rule may file a petition for variance or waiver with the Clerk of the School Board, whose name and address are set forth in section (4), above. The petition must include the information required by Florida Administrative Code Uniform Rule 28-104.002 or Rule 28-104.004, whichever is applicable. The contact person for obtaining information concerning these waivers and variances is: Carol Bass, Clerk of the School Board at 3300 Forest Hill Blvd., Ste. C-316, West Palm Beach, FL 33406.

School waivers of School Board policy may also be filed pursuant to Florida Statutes Section 1001.42 (17) (b) following the procedures in School Board Policy 2.09(9). The contact person for obtaining information on school waivers of the School Board policies is: Keith Oswald, Deputy Superintendent/Chief of Schools, at 3300 Forest Hill Blvd., Ste. C—316, West Palm Beach, FL 33406.

#### **7. Obtaining Copy of Statement of Agency Organization and Operation—**

- A copy of the School Board's Statement of Its Organization and Operation is available to any person and can be obtained by contacting the School Board at: 1) Department of Communications & Engagement, 505 S. Congress Ave., Boynton Beach, FL 33426, phone (561) 738-2760 ; or 2) Clerk of the School Board of Palm Beach County, 3300 Forest Hill Boulevard, C 316, West Palm Beach, FL 33406, phone (561) 434-8136. This Statement also appears on the District's website on the Department of Communications & Engagement webpage (click link for School Board Policy Statement and Organization).





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# SCHOOL DISTRICT OF PALM BEACH COUNTY

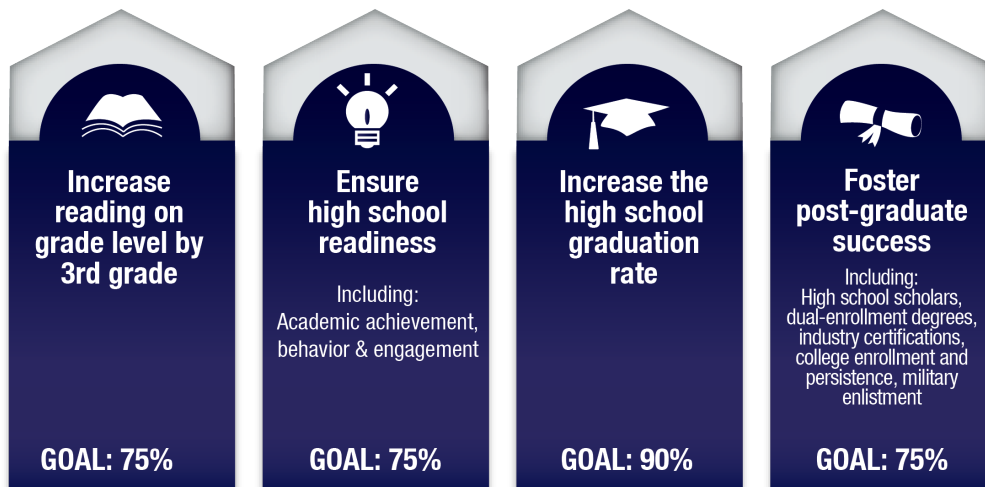


## Strategic Plan 2016-2021

Thousands of community members, parents, students, teachers, staff, and administrators participated in the School District of Palm Beach County's strategic planning process. The result of our work, the [School District of Palm Beach County's 2016-2021 Strategic Plan: Growing. Strong.](#), reflects a collective passion for student achievement and a willingness to work towards achieving equity and excellence for all students.

### LONG-TERM OUTCOMES

As a result of extensive stakeholder input, gathered through open community meetings, surveys and feedback sessions, we identified four interdependent, essential, long-term outcomes, which are the specific, measurable results we want to achieve.



### STRATEGIC THEMES

Four bold strategic themes emerged as guides to set priorities, focus energy, and ensure a common path. By driving improvement within these strategic themes, we believe that we will achieve our long-term outcomes.



# GROWING. STRONG.

## OBJECTIVES AND INITIATIVES

Objectives and initiatives have been developed for each strategic theme. Action plan teams, led by an owner and assigned a sponsor to advocate and champion the work, are currently implementing the initiatives, which are being phased in over time.

## LONG-TERM OUTCOMES

**Increase reading on grade level by 3rd grade**



**GOAL: 75%**

**Ensure high school readiness**

Including:  
Academic achievement,  
behavior and engagement



**GOAL: 75%**

**Increase the high school graduation rate**



**GOAL: 90%**

**Foster post-graduate success**

Including:  
High school scholars,  
dual-enrollment degrees,  
industry certifications, college  
enrollment and persistence,  
military enlistment



**GOAL: 75%**

STRATEGIC THEME	<b>Effective and Relevant Instruction to Meet the Needs of All Students</b> 	OBJECTIVES	<ul style="list-style-type: none"> <li>Ensure a shared commitment and collective responsibility for the academic success of every student</li> <li>Establish personalized learning opportunities for all students</li> <li>Ensure academic proficiency of all students from pre-kindergarten through grade 2</li> </ul>	INITIATIVES	<ul style="list-style-type: none"> <li>Define pillars of effective instruction to increase the academic achievement of all students</li> <li>Embed cultural competence, equity and access within instructional practices</li> </ul>	<ul style="list-style-type: none"> <li>Develop the capacity to deliver effective instruction from pre-kindergarten through grade 2</li> <li>Provide instructional programming customized to the individual strengths, needs, interests and aspirations of each learner</li> </ul>	<ul style="list-style-type: none"> <li>Expand &amp; enhance pre-kindergarten programs and services in collaboration with our community and agency partners</li> <li>Provide digital and blended learning opportunities utilizing current technology</li> </ul>
STRATEGIC THEME	<b>Positive and Supportive School Climate</b> 	OBJECTIVES	<ul style="list-style-type: none"> <li>Ensure a safe and supportive school climate that promotes the social/emotional and academic development of all students</li> <li>Secure parent and community partnerships to support the academic and social/emotional development of all students</li> </ul>	INITIATIVES	<ul style="list-style-type: none"> <li>Ensure a comprehensive "Single School Culture" in every school</li> </ul>	<ul style="list-style-type: none"> <li>Addressing bullying prevention through Social Emotional Learning (SEL)</li> <li>Align behavioral and social/emotional services while increasing accessibility</li> </ul>	<ul style="list-style-type: none"> <li>Align new and existing community and parent partnerships</li> </ul>
STRATEGIC THEME	<b>Talent Development</b> 	OBJECTIVES	<ul style="list-style-type: none"> <li>Promote a culture of learning and development for all employees by providing opportunities and pathways for growth and advancement</li> <li>Recruit, select and hire high-quality employees</li> </ul>	INITIATIVES	<ul style="list-style-type: none"> <li>Develop and implement a recruitment system that attracts high-quality and diversity in candidates by job group/category</li> </ul>	<ul style="list-style-type: none"> <li>Develop and implement rigor in the selection and hiring processes that effectively identify and screen for high-quality, skilled applicants</li> </ul>	<ul style="list-style-type: none"> <li>Develop leadership advancement pathways for all employees</li> </ul>
STRATEGIC THEME	<b>High-Performance Culture</b> 	OBJECTIVES	<ul style="list-style-type: none"> <li>Ensure continuous improvement throughout the district</li> <li>Improve employee engagement, retention and performance</li> <li>Instill resource optimization to yield maximum return on investment</li> <li>Increase customer service and support</li> </ul>	INITIATIVES	<ul style="list-style-type: none"> <li>Implement a comprehensive performance management system</li> <li>Implement rigorous project management structures, protocols and processes</li> </ul>	<ul style="list-style-type: none"> <li>Build a district-wide culture of pride, trust &amp; respect</li> <li>Develop resource allocation processes aligned with student needs</li> <li>Enact systemic customer service</li> </ul>	<ul style="list-style-type: none"> <li>Establish and implement recognition and differentiated compensation systems</li> </ul>

## MISSION STATEMENT

The School District of Palm Beach County is committed to providing a world-class education with excellence and equity to empower each student to reach his or her highest potential with the most effective staff to foster the knowledge, skills, and ethics required for responsible citizenship and productive careers.

## VISION STATEMENT

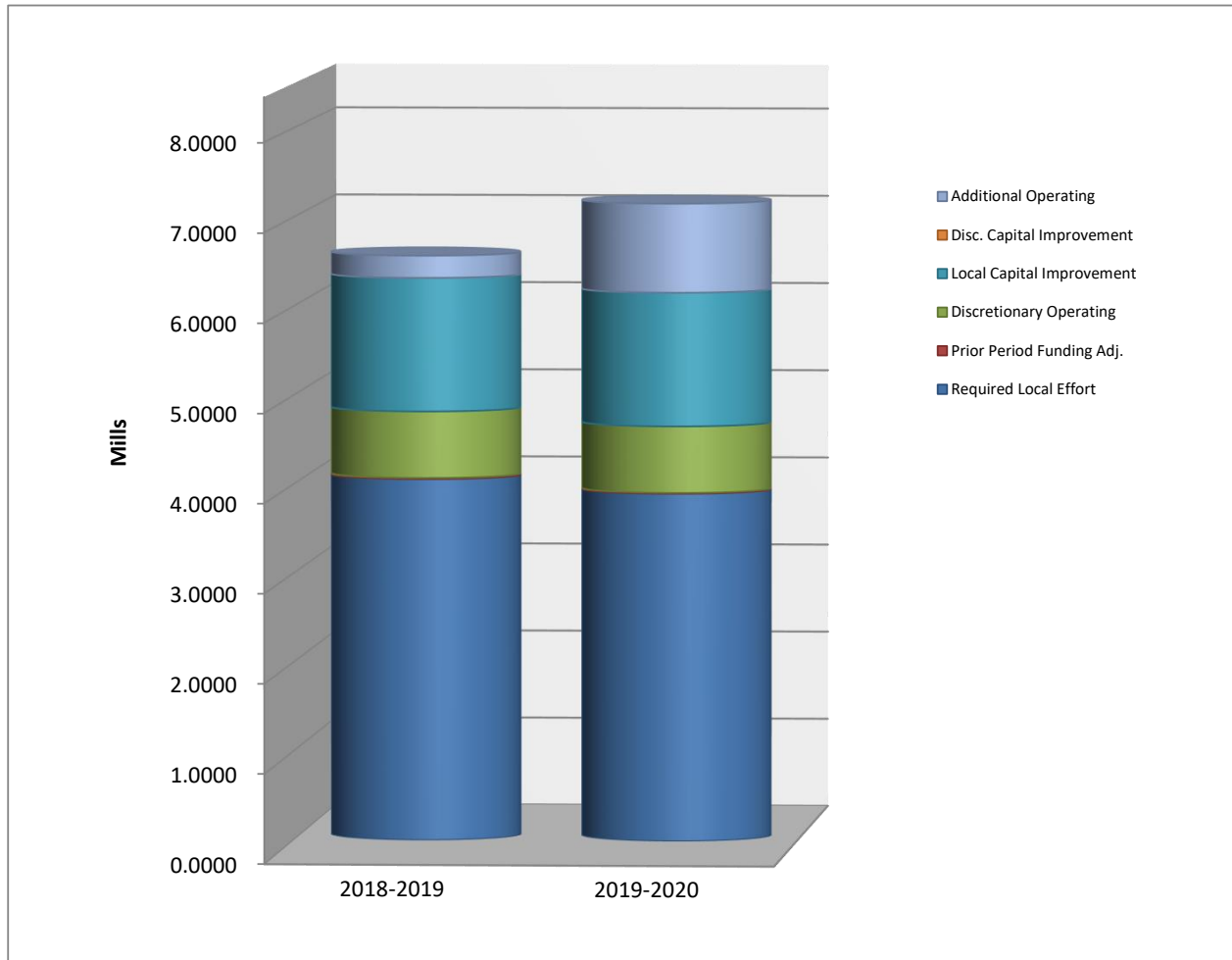
The School District of Palm Beach envisions a dynamic collaborative multicultural community where education and lifelong learning are valued and supported, and all learners reach their highest potential and succeed in the global economy.

To view our comprehensive strategic plan booklet and the indicators for each outcome, please visit  
[www.palmbeachschools.org](http://www.palmbeachschools.org)

**MORE OF  
EVERYTHING YOU  
WANT FOR  
YOUR CHILD**

PALM BEACH COUNTY SCHOOLS  
Your **BEST** Choice

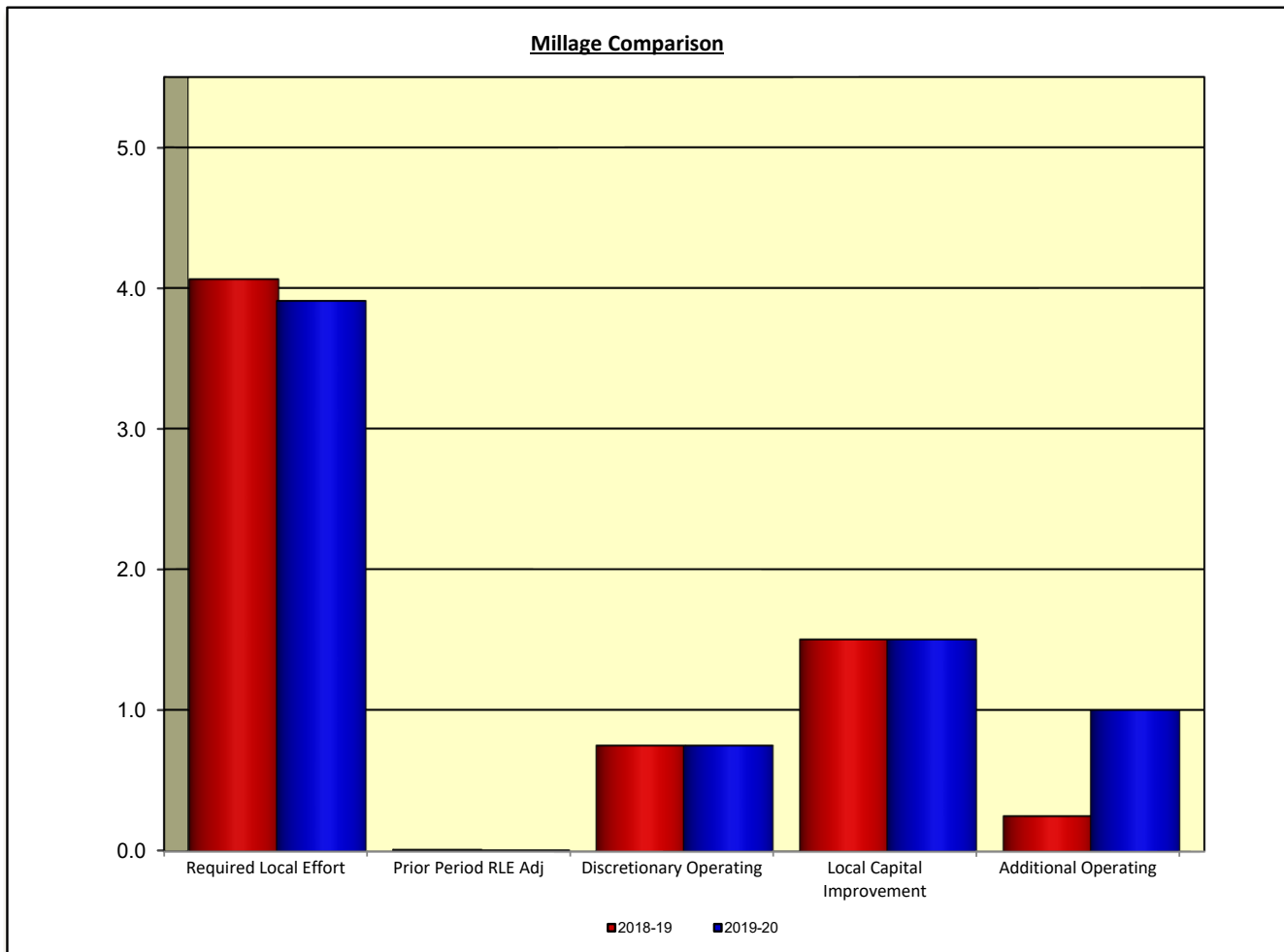
## COMPARISON OF 2018-2019 TO 2019-2020 MILLAGE RATES



	2018-2019 Millage Rate	2019-2020 Millage Rate	Increase/ (Decrease)
<b><u>Non-Voted Millage:</u></b>			
Required Local Effort (RLE)	4.0620	3.9080	(0.1540)
Prior Period RLE Adj.	0.0120	0.0080	(0.0040)
Discretionary Operating	0.7480	0.7480	0.0000
Local Capital Improvement	1.5000	1.5000	0.0000
Discretionary Capital Improvement	0.0000	0.0000	0.0000
<b>Sub-Total Non-Voted</b>	<b>6.3220</b>	<b>6.1640</b>	<b>(0.1580)</b>
<b><u>Voted Millage:</u></b>			
Additional Operating*	0.2500	1.0000	0.7500
<b>Total Voted &amp; Non-Voted Millage</b>	<b>6.5720</b>	<b>7.1640</b>	<b>0.5920</b>

\*Voter approved November 2014 for Fiscal Years 2016-2019 and November 2018 for Fiscal Years 2020-2023.

## COMPARISON OF 2018-2019 TO 2019-2020 MILLAGE AND ROLLED BACK RATE

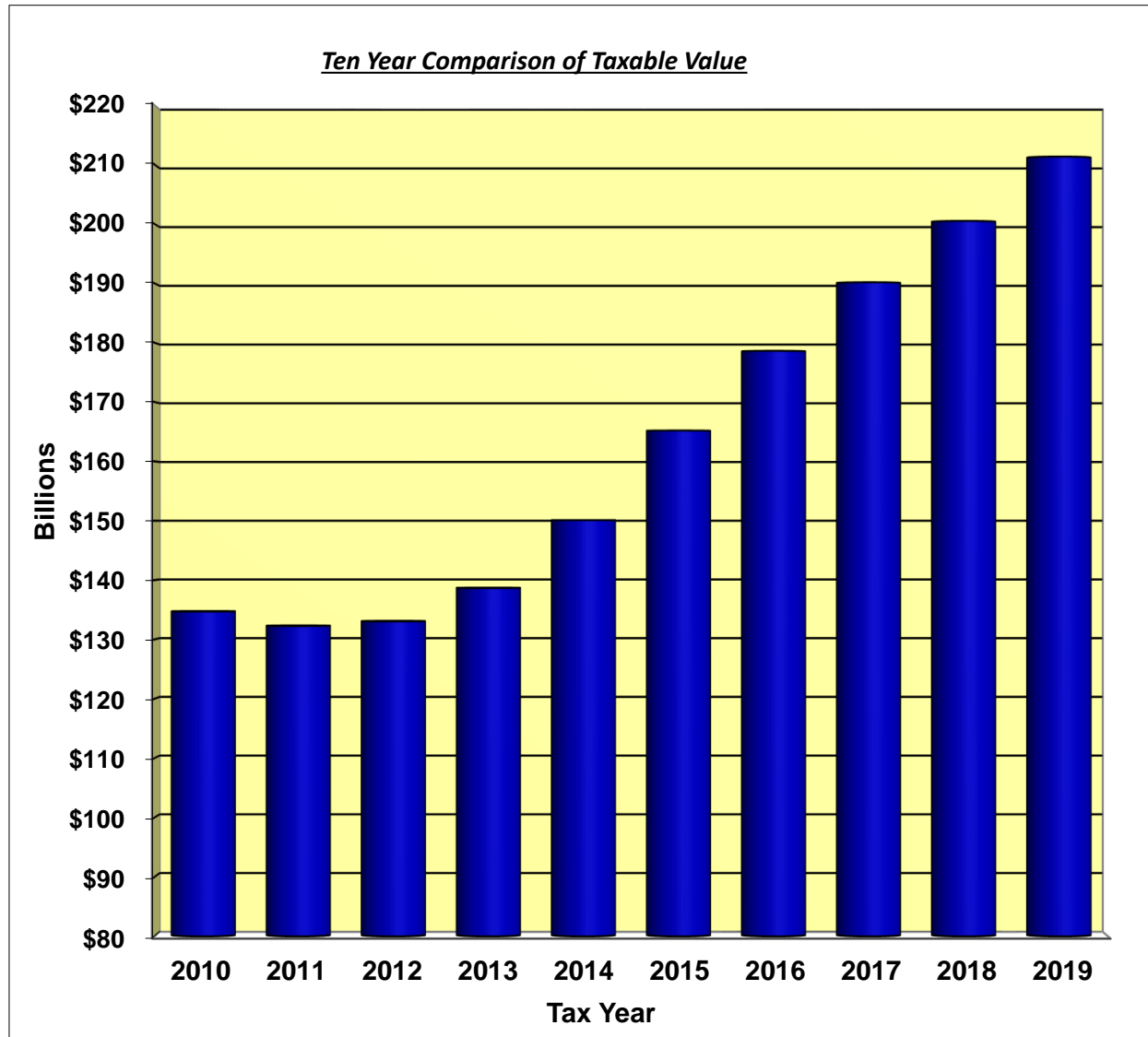


	2018-19 Millage Rate	2019-20		% Incr/(Decr) As Compared To Rolled Back Millage Rate
		Rolled Back Millage Rate	Millage Rate	
<b>Taxable Value</b>	\$200,072,339,825 *		\$211,329,141,240 **	
<b><u>Non-Voted Millage:</u></b>				
Required Local Effort (RLE)	4.0620	3.8954	3.9080	0.32%
Prior Period RLE Adj	0.0120	0.0115	0.0080	(30.43%)
Discretionary Operating	0.7480	0.7173	0.7480	4.28%
Local Capital Improvement	1.5000	1.4385	1.5000	4.28%
<b>Sub-Total Non-Voted</b>	<b>6.3220</b>	<b>6.0627</b>	<b>6.1640</b>	<b>1.67%</b>
<b><u>Voted Millage:</u></b>				
Additional Operating	0.2500	0.2397	1.0000	317.19%
<b>Total Voted &amp; Non-Voted Millage</b>	<b>6.5720</b>	<b>6.3024</b>	<b>7.1640</b>	<b>13.67%</b>

\* Final Certification of Taxable Value for 2018.

\*\* Certification of School Taxable Value 6/27/2019.

## COMPARISON OF PALM BEACH COUNTY GROSS TAXABLE VALUE



Tax Year	Gross Taxable Value *	Incr/(Decr) As Compared to Prior Year	% Incr/(Decr) As Compared to Prior Year
2010	134,698,183,829	(14,750,349,420)	-8.77%
2011	132,258,526,057	(2,439,657,772)	-1.81%
2012	133,036,112,620	777,586,563	0.59%
2013	138,661,344,906	5,625,232,286	4.23%
2014	150,103,001,478	11,441,656,572	8.25%
2015	165,191,584,364	15,088,582,886	10.05%
2016	178,613,927,082	13,422,342,718	8.13%
2017	190,165,751,792	11,551,824,710	6.47%
2018	200,498,118,260	10,332,366,468	5.43%
2019	211,329,141,240	10,831,022,980	5.40%

\* Gross Taxable Value as of budget adoption.

# COMPARISON OF HOMEOWNER PROPERTY TAXES TAX YEAR 2018 TO 2019



	Tax Year 2018		Tax Year 2019	
	<b>Sample Home</b>		<b>Sample Home</b>	
			<b>(With No Increase in Assessed Value)</b>	
Assessed Value	\$ 225,000		\$ 225,000	
Homestead Exemption	25,000		25,000	
<b>Taxable Value</b>	<b>\$ 200,000</b>		<b>\$ 200,000</b>	
	<b>Millage</b>	<b>Taxes</b>	<b>Millage</b>	<b>Taxes</b>
Required Local Effort (RLE)	4.0620	\$ 812.40	3.9080	\$ 781.60
Prior Period RLE Adj.	0.0120	2.40	0.0080	1.60
Discretionary Operating	0.7480	149.60	0.7480	149.60
Local Capital Improvement	1.5000	300.00	1.5000	300.00
<b>NON-VOTED</b>	6.3220	\$ 1,264.40	6.1640	\$ 1,232.80
Additional Operating	0.2500	50.00	1.0000	200.00
<b>NON-VOTED &amp; VOTED</b>	6.5720	\$ 1,314.40	7.1640	\$ 1,432.80
<b>Decrease from prior year due to decrease in millage rates:</b>				<b>\$ 118.40</b>

## MILLAGE RATES AND HOMEOWNER PROPERTY TAXES FIVE YEAR HISTORY

Sample Homeowner Property Taxes Based on an Assessed Value of \$225,000 with a \$25,000 Homestead Exemption:

Assessed Value	\$225,000
Homestead Exemption	25,000
Taxable Value	\$200,000

	2015		2016		2017		2018		2019	
	Millage	Taxes	Millage	Taxes	Millage	Taxes	Millage	Taxes	Millage	Taxes
Required Local Effort (RLE)	5.0030	\$1,000.60	4.5630	\$912.60	4.2630	\$852.60	4.0620	\$812.40	3.9080	\$781.60
Prior Period RLE Adjustment	0.0110	2.20	0.0090	1.80	0.0080	1.60	0.0120	2.40	0.0080	1.60
Discretionary Operating	0.7480	149.60	0.7480	149.60	0.7480	149.60	0.7480	149.60	0.7480	149.60
Local Capital Improvement	1.5000	300.00	1.5000	300.00	1.5000	300.00	1.5000	300.00	1.5000	300.00
<b>NON-VOTED</b>	7.2620	\$1,452.40	6.8200	\$1,364.00	6.5190	\$1,303.80	6.3220	\$1,264.40	6.1640	\$1,232.80
Additional Operating	0.2500	50.00	0.2500	50.00	0.2500	50.00	0.2500	50.00	1.0000	200.00
<b>NON-VOTED &amp; VOTED</b>	7.5120	\$1,502.40	7.0700	\$1,414.00	6.7690	\$1,353.80	6.5720	\$1,314.40	7.1640	\$1,432.80

**Note:** The Millage Rate reflects the amount of Taxes per \$1,000 of Taxable Value.

## ESTIMATED PROPERTY TAX LEVIES AND COLLECTIONS

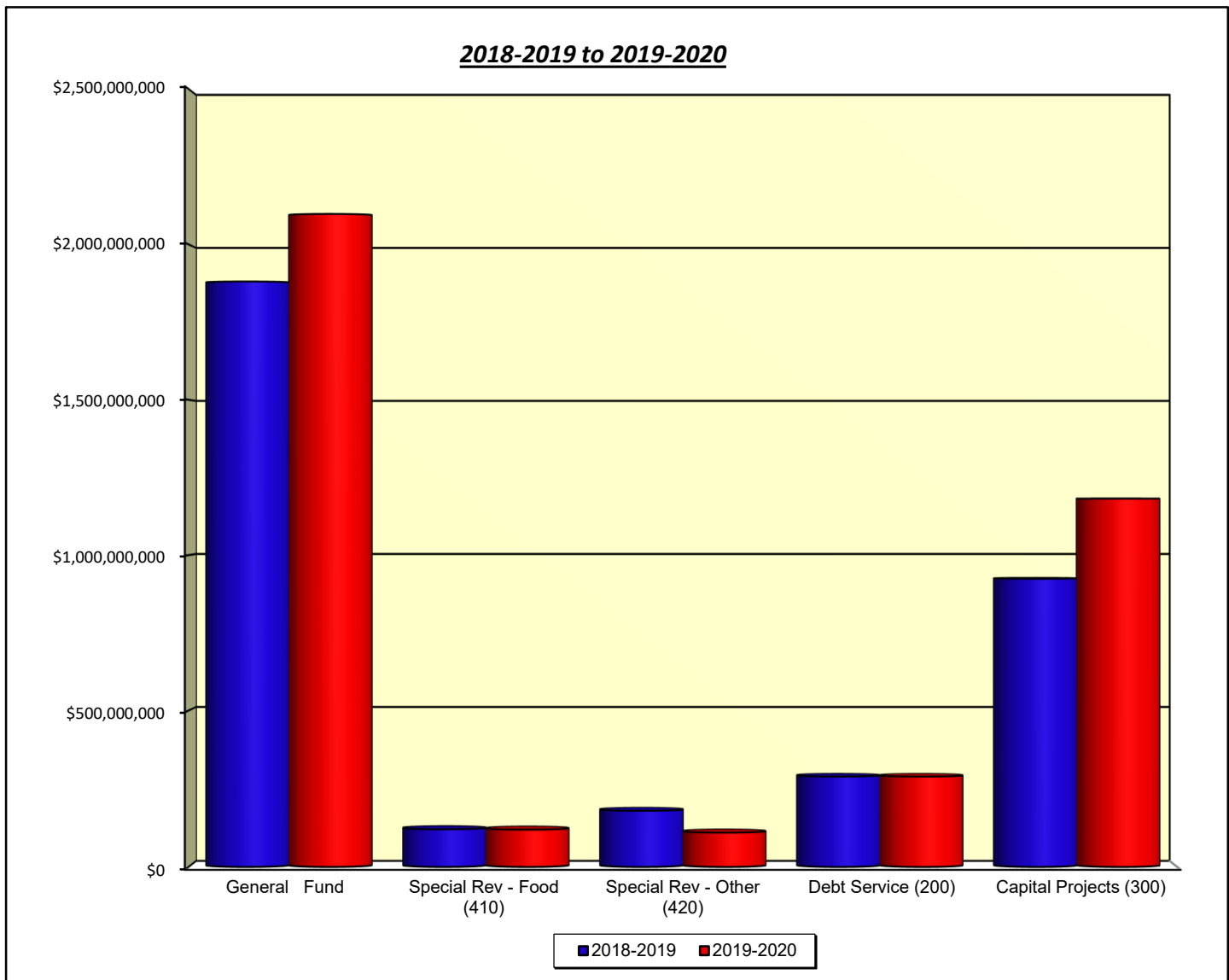
	2015	2016	2017	2018	2019
<b>Total Palm Beach County Gross Taxable Value *</b>	\$165,191,584,364	\$178,613,927,082	\$190,165,751,792	\$200,498,118,260	\$211,329,141,240
<b>Property Taxes Levied</b>	\$1,240,919,182	\$1,262,800,464	\$1,287,231,974	\$1,317,673,633	\$1,513,961,968
<b>Tax Collections **</b>					
Required Local Effort (RLE)	\$793,395,357	\$782,414,735	\$778,249,536	\$781,846,422	\$792,839,313
Prior Period RLE Adjustmer	1,744,423	1,543,224	1,460,473	2,309,738	1,623,008
Discretionary Operating	118,620,773	128,259,089	136,554,223	143,973,689	151,751,230
Local Capital Improvement	237,875,881	257,204,055	273,838,683	288,717,290	304,313,963
Additional Operating	39,645,980	42,867,342	45,639,780	48,119,548	202,875,976
<b>Total Collections</b>	\$1,191,282,414	\$1,212,288,445	\$1,235,742,695	\$1,264,966,687	\$1,453,403,490

\* Gross Taxable Value as of budget adoption.

\*\* Based on 96% collectability of Palm Beach County's Gross Taxable Value.



## COMPARISON OF BUDGET - ALL FUNDS



<b>Fund Titles</b>	<b>Amended 2018-2019 Budgets</b>	<b>Proposed 2019-2020 Budgets</b>	<b>Increase/ (Decrease)</b>	<b>% Increase (Decrease)</b>
General Fund	\$ 1,880,182,922	\$ 2,097,663,983	\$ 217,481,061	11.57%
Special Revenue - Food Service	120,252,824	119,031,000	(1,221,824)	(1.02%)
Special Revenue - Other *	179,234,366	109,464,566	(69,769,800)	(38.93%)
Debt Service	288,490,095	288,329,044	(161,051)	(0.06%)
Capital Projects	923,936,761	1,181,635,807	257,699,046	27.89%
Subtotal	\$ 3,392,096,968	\$ 3,796,124,400	\$ 404,027,432	
Less Transfers:	(252,271,939)	(263,119,571)	(10,847,632)	4.30%
<b>Total Budget - All Funds</b>	<b>\$ 3,139,825,029</b>	<b>\$ 3,533,004,829</b>	<b>\$ 393,179,800</b>	<b>12.52%</b>

\*Not all Federal and State funds have been received. It is anticipated the FY2020 revenue will be similar to FY2019.

# **RESOLUTION ADOPTING TENTATIVE MILLAGE RATES**

## **Resolution Number B1 2019-7-31**

RESOLUTION OF THE SCHOOL BOARD OF PALM BEACH COUNTY, FLORIDA, PURSUANT TO FLORIDA STATUTE CHAPTERS 200 and 1011, TO APPROVE TENTATIVE MILLAGE RATES.

WHEREAS, the School Board of Palm Beach County, Florida, pursuant to Chapters 200 and 1011, Florida Statutes, did approve tentative millage rates for the fiscal year July 1, 2019 to June 30, 2020; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the School Board of Palm Beach County, Florida, adopted the following tentative millage rates for fiscal year July 1, 2019 to June 30, 2020 in the amounts of:

	<u>Tentative Millage Levy</u>	<u>Proposed Amount To Be Raised</u>
Required Local Effort	3.0908	\$792,839,313
Prior Period RLE Adjustment	0.0080	1,623,008
Discretionary Operating	0.7480	151,751,230
Local Capital Improvement	1.5000	304,313,963
Additional Operating	<u>1.0000</u>	<u>202,875,976</u>
Totals	7.1640	\$1,453,403,490

**The total millage rate to be levied is greater than the rolled-back rate by 13.67 percent.**

NOW THEREFORE, BE IT RESOLVED:

That the School Board of Palm Beach County, Florida, adopted each tentative millage rate for the fiscal year July 1, 2019 to June 30, 2020 on July 31, 2019 by separate vote prior to adopting the tentative budget.


The School Board of Palm Beach County, Florida

\_\_\_\_\_  
Frank A. Barbieri, Jr., Chairman

Attest

\_\_\_\_\_  
Donald E. Fennoy II, Ed.D  
Superintendent

Approved As To Form and  
Legal Sufficiency

  
\_\_\_\_\_  
Blair LittleJohn III      Date  
Deputy General Counsel

Digitally signed by Blair LittleJohn  
Date: 2019.07.24 08:58:22 -04'00'

## **RESOLUTION ADOPTING TENTATIVE BUDGET**

### **Resolution Number B2 2019-7-31**

RESOLUTION OF THE SCHOOL BOARD OF PALM BEACH COUNTY, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR JULY 1, 2019 TO JUNE 30, 2020.

WHEREAS, the School Board of Palm Beach County, Florida, pursuant to Chapters 200 and 1011, Florida Statutes, did approve tentative millage rates and a tentative budget for the fiscal year July 1, 2019 to June 30, 2020; and

WHEREAS, the School Board of Palm Beach County, Florida, set forth the appropriations and revenue estimate for the Budget for fiscal year July 1, 2019 to June 30, 2020; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the School Board of Palm Beach County, Florida adopted the tentative millage rates and the budget in the amount of \$3,533,004,829 for fiscal year July 1, 2019 to June 30, 2020.

NOW THEREFORE, BE IT RESOLVED:

That the budget of the School Board of Palm Beach County, Florida, including the millage rates as set forth therein, is hereby adopted by the School Board of Palm Beach County, Florida, as a tentative budget for the categories indicated for the fiscal year July 1, 2019 to June 30, 2020.

The School Board of Palm Beach County, Florida

\_\_\_\_\_  
Frank A. Barbieri, Jr., Chairman

Attest

\_\_\_\_\_  
Donald E. Fennoy II, Ed.D  
Superintendent

Approved As To Form and  
Legal Sufficiency



Digitally signed by Blair  
LittleJohn  
Date: 2019.07.24 08:58:43  
-04'00'

\_\_\_\_\_  
Blair LittleJohn III,      Date  
Deputy General Counsel

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser			211,329,141,240.00
B. Millage Levies on Nonexempt Property:			
	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.9080		3.9080
2. Prior-Period Funding Adjustment Millage	0.0080		0.0080
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating		1.0000	1.0000
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	6.1640	1.0000	7.1640

**DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2020**

**SECTION II. GENERAL FUND - FUND 100**

**Page 2**

	Account Number	
<b>ESTIMATED REVENUES</b>		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	4,000.00
Reserve Officers Training Corps (ROTC)	3191	800,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	804,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	5,000,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	5,000,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	356,583,314.00
Workforce Development	3315	17,692,976.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	115,000.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	270,000.00
District Discretionary Lottery Funds	3344	701,865.00
Class Size Reduction Operating Funds	3355	220,360,782.00
Florida School Recognition Funds	3361	11,620,628.00
Voluntary Prekindergarten Program (VPK)	3371	5,111,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	150,000.00
Total State	3300	612,605,565.00
<i>LOCAL:</i>		
District School Taxes	3411	1,150,733,234.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	81,000.00
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	1,880,000.00
Investment Income	3430	5,984,621.00
Gifts, Grants and Bequests	3440	1,002,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	600,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	1,439,720.00
Preschool Program Fees	3471	200,000.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	37,671,200.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	19,937,733.00
Total Local	3400	1,219,529,508.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,837,939,073.00</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	101,498,143.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	101,498,143.00
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>101,498,143.00</b>
Fund Balance, July 1, 2019	2800	158,226,767.00
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>2,097,663,983.00</b>

**DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2020**

**SECTION II. GENERAL FUND - FUND 100 (Continued)**

Page 3

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,343,692,567.23	792,559,484.69	230,778,291.85	193,226,715.74		95,272,451.35	686,199.93	11,169,423.67
Student Support Services	6100	76,128,882.00	49,322,150.00	16,443,364.00	9,506,029.00	16,443,364.00	317,444.28	517,957.72	21,937.00
Instructional Media Services	6200	20,467,489.00	14,029,693.00	4,835,024.00	422,100.00	15,891.00	213,635.41	949,033.59	12,112.00
Instruction and Curriculum Development Services	6300	38,895,389.00	28,217,590.00	8,702,846.00	1,617,759.00	100.00	303,113.95	32,830.05	21,150.00
Instructional Staff Training Services	6400	12,596,292.10	6,675,918.00	1,975,025.00	1,509,563.00		210,929.00	20,562.00	2,204,495.10
Instruction-Related Technology	6500	9,526,970.00	4,735,367.00	1,806,410.00	3,254,664.00		5,871.00	17,112.00	7,546.00
Board	7100	8,388,563.00	4,955,328.00	1,350,176.00	827,501.00	4,700.00	40,134.00	5,785.00	1,604,939.00
General Administration	7200	10,808,577.00	7,838,216.00	2,045,937.00	618,168.58	20,180.00	185,535.42	17,644.00	82,896.00
School Administration	7300	110,162,537.63	82,821,952.27	25,964,229.36	277,009.92		1,008,065.41	24,850.67	66,430.00
Facilities Acquisition and Construction	7400	520,884.00	217,213.00	62,671.00			14,000.00		227,000.00
Fiscal Services	7500	7,263,571.00	4,741,749.00	1,437,776.00	728,844.00		50,667.00	15,992.00	288,543.00
Food Service	7600	7,814.00	741.00	1,268.00					5,805.00
Central Services	7700	18,321,668.00	12,118,888.00	3,699,529.00	1,516,256.50	56,510.00	632,041.00	89,405.50	209,038.00
Student Transportation Services	7800	53,927,470.00	31,700,375.00	13,921,002.00	1,073,191.00	6,916,950.00	142,495.00	172,138.00	1,319.00
Operation of Plant	7900	169,539,520.00	38,801,292.00	17,897,893.94	69,499,799.76	36,383,365.00	6,773,732.84	135,064.51	48,371.95
Maintenance of Plant	8100	89,543,774.00	35,039,881.00	11,218,554.00	29,521,278.72	691,318.00	11,639,996.00	1,098,962.28	334,084.00
Administrative Technology Services	8200	6,554,978.00	4,533,670.00	1,339,868.00	519,531.00		100,317.00	21,755.00	39,837.00
Community Services	9100	54,626,216.04	12,049,796.00	5,025,842.00	614,904.00	50,000.00	22,949,518.14	1,147,135.90	12,789,020.00
Debt Service	9200								
Other Capital Outlay	9300	1,890,821.00							1,890,821.00
<b>TOTAL APPROPRIATIONS</b>		2,033,563,983.00	1,130,359,303.96	368,495,407.15	314,733,315.22	44,139,014.00	139,859,946.80	4,952,228.15	31,024,767.72
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930	100,000.00							
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	100,000.00							
<b>TOTAL OTHER FINANCING USES</b>		100,000.00							
Nonspendable Fund Balance, June 30, 2020	2710								
Restricted Fund Balance, June 30, 2020	2720								
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740								
Unassigned Fund Balance, June 30, 2020	2750	64,000,000.00							
<b>TOTAL ENDING FUND BALANCE</b>	2700	64,000,000.00							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		2,097,663,983.00							

**DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2020**

**SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410**

**Page 4**

<b>ESTIMATED REVENUES</b>	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	77,695,000.00
USDA-Donated Commodities	3265	5,400,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	83,095,000.00
<i>STATE:</i>		
School Breakfast Supplement	3337	500,000.00
School Lunch Supplement	3338	560,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	1,060,000.00
<i>LOCAL:</i>		
Investment Income	3430	40,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	14,360,000.00
Other Miscellaneous Local Sources	3495	176,000.00
Total Local	3400	14,576,000.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>98,731,000.00</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2019	2800	20,300,000.00
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>119,031,000.00</b>

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**DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2020**

**SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -  
FUND 410 (CONTINUED)**

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<b>APPROPRIATIONS</b>	<b>Account Number</b>	
<i>Food Services: (Function 7600)</i>		
Salaries	100	29,383,495.00
Employee Benefits	200	12,099,468.00
Purchased Services	300	8,824,250.00
Energy Services	400	2,570,000.00
Materials and Supplies	500	42,507,616.00
Capital Outlay	600	3,363,500.00
Other	700	2,720,200.00
Capital Outlay (Function 9300)	600	
<b>TOTAL APPROPRIATIONS</b>		<b>101,468,529.00</b>
<b>OTHER FINANCING USES:</b>		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
<b>TOTAL OTHER FINANCING USES</b>		
Nonspendable Fund Balance, June 30, 2020	2710	
Restricted Fund Balance, June 30, 2020	2720	17,562,471.00
Committed Fund Balance, June 30, 2020	2730	
Assigned Fund Balance, June 30, 2020	2740	
Unassigned Fund Balance, June 30, 2020	2750	
<b>TOTAL ENDING FUND BALANCE</b>	<b>2700</b>	<b>17,562,471.00</b>
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		<b>119,031,000.00</b>

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**DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2020**

**SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420**

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	Account Number	
<b>ESTIMATED REVENUES</b>		
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	69,367.00
Total Federal Direct	3100	69,367.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	1,821,060.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	43,413,669.00
Elementary and Secondary Education Act, Title I	3240	51,856,656.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	5,500.00
Miscellaneous Federal Through State	3299	11,590,974.49
Total Federal Through State And Local	3200	108,687,859.49
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	262,598.00
Total State	3300	262,598.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	444,742.00
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	444,742.00
<b>TOTAL ESTIMATED REVENUES</b>		109,464,566.49
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2019	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		109,464,566.49

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2020

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

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	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
<b>APPROPRIATIONS</b>									
Instruction	5000	58,595,746.96	27,290,266.95	11,016,569.35	13,408,991.98		2,457,915.68	1,411,774.15	3,010,228.85
Student Support Services	6100	9,472,237.70	5,886,282.12	2,018,806.45	940,800.37		370,252.02	199,898.74	56,198.00
Instructional Media Services	6200	32,000.00						32,000.00	
Instruction and Curriculum Development Services	6300	17,773,103.60	12,370,006.22	4,073,961.53	820,876.65		315,809.20	172,950.00	19,500.00
Instructional Staff Training Services	6400	19,793,060.53	13,908,373.16	3,986,204.26	1,553,644.32		195,949.43	2,499.00	146,390.36
Instruction-Related Technology	6500	165,669.89	120,718.12	44,951.77					
Board	7100								
General Administration	7200	2,777,323.75							2,777,323.75
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	312,498.53	117,250.28	40,248.25	145,000.00		10,000.00		
Student Transportation Services	7800	537,156.53	5,348.66	1,462.87	291,589.00	2,200.00	3,500.00		233,056.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	5,769.00			2,400.00		550.00	2,819.00	
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		109,464,566.49	59,698,245.51	21,182,204.48	17,163,302.32	2,200.00	3,353,976.33	1,821,940.89	6,242,696.96
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2020	2710								
Restricted Fund Balance, June 30, 2020	2720								
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740								
Unassigned Fund Balance, June 30, 2020	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		109,464,566.49							

**DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2020**

<b>SECTION V. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490</b>		<b>Page 8</b>
<b>ESTIMATED REVENUES</b>	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>	<b>3000</b>	
<b>OTHER FINANCING SOURCES</b>		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2019	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

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DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2020

SECTION V. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

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APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2020	2710								
Restricted Fund Balance, June 30, 2020	2720								
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740								
Unassigned Fund Balance, June 30, 2020	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

**DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2020**

**SECTION VI. DEBT SERVICE FUNDS**

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<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	<b>Totals</b>	<b>210 SBE/COBI Bonds</b>	<b>220 Special Act Bonds</b>	<b>230 Sections 101.14 &amp; 101.15, F.S., Loans</b>	<b>240 Motor Vehicle Revenue Bonds</b>	<b>250 District Bonds</b>	<b>290 Other Debt Service</b>	<b>299 ARRA Economic Stimulus Debt Service</b>
<i>FEDERAL DIRECT SOURCES:</i>									
Miscellaneous Federal Direct	3199	3,280,033.81							3,280,033.81
Total Federal Direct Sources	3100	3,280,033.81							3,280,033.81
<i>FEDERAL THROUGH STATE AND LOCAL:</i>									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
<i>STATE SOURCES:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	1,998,082.00	1,998,082.00						
SBE/COBI Bond Interest	3326	11,975.00	11,975.00						
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300	2,010,057.00	2,010,057.00						
<i>LOCAL SOURCES:</i>									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Total Local Sources	3400								
<b>TOTAL ESTIMATED REVENUES</b>		<b>5,290,090.81</b>	<b>2,010,057.00</b>						<b>3,280,033.81</b>
<b>OTHER FINANCING SOURCES:</b>									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
<i>Transfers In:</i>									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640	161,521,428.00						151,747,117.56	9,774,310.44
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	161,521,428.00						151,747,117.56	9,774,310.44
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>161,521,428.00</b>						<b>151,747,117.56</b>	<b>9,774,310.44</b>
Fund Balance, July 1, 2019	2800	121,517,524.84	181,186.00					111,482,972.17	9,853,366.67
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>		<b>288,329,043.65</b>	<b>2,191,243.00</b>					<b>263,230,089.73</b>	<b>22,907,710.92</b>

**DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2020**

**SECTION VI. DEBT SERVICE FUNDS (Continued)**

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APPROPRIATIONS	Account Number	Totals	210 SBE/COB Bonds	220 Special Act Bonds	230 Sections 101.14 & 101.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	96,782,372.48	1,543,000.00					85,572,943.91	9,666,428.57
Interest	720	70,694,354.12	494,065.00					66,546,579.12	3,653,910.00
Dues and Fees	730	704,718.58	1,442.00					693,276.58	10,000.00
Miscellaneous	790								
<b>TOTAL APPROPRIATIONS</b>	9200	168,181,445.18	2,038,507.00					152,812,599.61	13,330,338.57
<b>OTHER FINANCING USES:</b>									
Payments to Refunding Escrow Agent (Function 9299)	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2020	2710								
Restricted Fund Balance, June 30, 2020	2720	120,147,598.47	152,736.00					110,417,490.12	9,577,372.35
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740								
Unassigned Fund Balance, June 30, 2020	2750								
<b>TOTAL ENDING FUND BALANCES</b>	2700	120,147,598.47	152,736.00					110,417,490.12	9,577,372.35
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		288,329,043.65	2,191,243.00					263,230,089.73	22,907,710.92

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2020

SECTION VII. CAPITAL PROJECTS FUNDS

		Account Number	Totals	310 Capital Outlay Bond Issues (COBB)	320 Special Act Bonds	330 Sections 101.14 & 101.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvements (Section 101.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<b>ESTIMATED REVENUES</b>													
<i>FEDERAL DIRECT SOURCES:</i>													
Miscellaneous Federal Direct		3109											
Total Federal Direct Sources		3100											
<i>FEDERAL THROUGH STATE AND LOCAL:</i>													
Miscellaneous Federal Through State		3209											
Total Federal Through State and Local		3200											
<i>STATE SOURCES:</i>													
COARDS Distributed		3321	5,645,537.00				5,645,537.00						
Interest on Undistributed COARDS		3325											
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)		3341											
State Through Local		3380											
Public Education Capital Outlay (PECO)		3391											
Classrooms First Program		3392											
SMART Schools Small County Assistance Program		3395											
Class Size Reduction Capital Outlay		3396											
Charter School Capital Outlay Funding		3397	10,804,617.00				10,654,617.00						
Other Miscellaneous State Revenues		3399											
Total State Sources		3300	16,450,154.00				10,654,617.00		5,645,537.00			150,000.00	150,000.00
<i>LOCAL SOURCES:</i>													
District Local Capital Improvement Tax		3413	304,313,965.00							304,313,965.00			
County Local Sales Tax		3418										126,512,069.00	
School District Local Sales Tax		3419	126,512,069.00										
Tax Redemption		3421											
Giftment Income		3420	1,000,000.00							1,000,000.00			
Gifts, Grants and Bequests		3440											
Interest Earnings		3490	13,000,000.00									13,000,000.00	
Refunds of Prior Year's Expenditures		3497											
Total Local Sources		3400	444,826,032.00				10,654,617.00		5,645,537.00	305,313,965.00		139,512,069.00	
<b>TOTAL ESTIMATED REVENUES</b>			461,276,186.00							305,313,965.00		139,512,069.00	
<b>OTHER FINANCING SOURCES</b>													
Issuance of Bonds		3710											
Loans		3720											
Sale of Capital Assets		3730	61,332,055.00									61,332,055.00	
Loss Recoveries		3740											
Proceeds of Lease/Purchase Agreements		3750	136,034,171.71									136,034,171.71	
Proceeds from Special Facility Construction Account		3770											
<i>Transfers In:</i>													
From General Fund		3610	100,000.00									100,000.00	
From Debt Service Funds		3620											
From Special Revenue Funds		3640											
Interfund (Capital Projects Only)		3650											
From Permanent Funds		3660											
From Internal Service Funds		3670											
From Enterprise Funds		3690											
Total Transfers In		3600	100,000.00									100,000.00	
<b>TOTAL OTHER FINANCING SOURCES</b>			100,000.00									100,000.00	
Fund Balance, July 1, 2019		2800	197,466,226.71							151,319,786.35		197,466,226.71	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>			1,181,635,806.71				10,654,617.00		5,645,537.00	456,633,749.35		708,201,903.36	

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2020

SECTION VII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 101.14 & 101.15 F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay Improvement and Debt Service	370 New/Used Capital Improvement (Section 101.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<b>APPROPRIATIONS</b>												
<i>Appropriations: (Functions 7400-9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	242,850,533.22							58,927,161.88		184,023,371.34	
Furniture, Fixtures and Equipment	640	106,553,585.32							45,217,587.46		61,135,997.86	
Motor Vehicles (Including Buses)	650	20,553,012.23							4,864,139.79		15,388,872.46	
Land	660	7,771,659.30							7,470,843.47		300,815.83	
Improvements Other Than Buildings	670	18,682,171.10							6,018,204.37		12,663,966.73	
Remodeling and Renovations	680	504,591,177.10							79,266,562.47		425,124,614.63	
Computer Software	690	6,396,956.30							6,396,956.30			
Charter School Local Capital Improvement	793											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730	11,817,141.12				10,654,617.00			208,161,455.74		1,162,524.12	
<b>TOTAL APPROPRIATIONS</b>		918,616,235.71				10,654,617.00			208,161,455.74		699,800,162.97	
<b>OTHER FINANCING USES:</b>												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	101,498,145.00					5,645,537.00		86,950,865.61		8,901,740.39	
To Debt Service Funds	920	161,521,428.00							161,521,428.00			
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Terminal Service Funds	970											
To Other Funds	980											
Total Transfers Out	9700	263,019,573.00					5,645,537.00		248,472,293.61		8,901,740.39	
<b>TOTAL OTHER FINANCING USES</b>		263,019,573.00					5,645,537.00		248,472,293.61		8,901,740.39	
Nonspendable Fund Balance, June 30, 2020	2710											
Restricted Fund Balance, June 30, 2020	2720											
Committed Fund Balance, June 30, 2020	2730											
Assigned Fund Balance, June 30, 2020	2740											
Unassigned Fund Balance, June 30, 2020	2750											
<b>TOTAL ENDING FUND BALANCES</b>	2700											
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		1,181,635,806.71				10,654,617.00	5,645,537.00		456,633,749.35		708,701,903.36	



**DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2020**

<b>SECTION VIII. PERMANENT FUNDS - FUND 000</b>		Page 14
<b>ESTIMATED REVENUES</b>	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2019	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

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DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2020

SECTION VIII. PERMANENT FUNDS - FUND 000 (Continued)

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APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2020	2710								
Restricted Fund Balance, June 30, 2020	2720								
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740								
Unassigned Fund Balance, June 30, 2020	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2020

SECTION IX. ENTERPRISE FUNDS

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ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
<b>OPERATING REVENUES:</b>									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
<b>NONOPERATING REVENUES:</b>									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
<b>Transfers In:</b>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2019	2880								
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>									
<b>ESTIMATED EXPENSES</b>	Object								
<b>OPERATING EXPENSES: (Function 9900)</b>									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
<b>NONOPERATING EXPENSES: (Function 9900)</b>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<b>Transfers Out: (Function 9700)</b>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2020	2780								
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>									

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DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2020

SECTION X. INTERNAL SERVICE FUNDS

		Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
<b>ESTIMATED REVENUES</b>										
<i>OPERATING REVENUES:</i>										
Charges for Services		3481								
Charges for Sales		3482								
Premium Revenue		3484	272,012,200.00	209,957,248.00	21,282,952.00					40,772,000.00
Other Operating Revenues		3489								
Total Operating Revenues			272,012,200.00	209,957,248.00	21,282,952.00					40,772,000.00
<i>NONOPERATING REVENUES:</i>										
Investment Income		3430								
Gifts, Grants and Bequests		3440	3,118,409.00	1,074,557.00	923,852.00					1,120,000.00
Other Miscellaneous Local Sources		3495								
Loss Recoveries		3740								
Gain on Disposition of Assets		3780								
Total Nonoperating Revenues			3,118,409.00	1,074,557.00	923,852.00					1,120,000.00
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
From Special Revenue Funds		3640								
Interfund (Internal Service Funds Only)		3650								
From Permanent Funds		3660								
From Enterprise Funds		3690								
Total Transfers In		3600								
Net Position, July 1, 2019		2880	159,813,505.00	128,995,111.00	30,818,394.00					
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>			434,944,114.00	340,026,916.00	53,025,198.00					41,892,000.00
<b>ESTIMATED EXPENSES</b>		Object								
<i>OPERATING EXPENSES: (Function 9900)</i>										
Salaries		100	25,297,515.00	711,014.00	837,434.00					23,749,067.00
Employee Benefits		200	31,000,206.00	220,043.00	252,470.00					30,527,693.00
Purchased Services		300	2,319,991.00	491,377.00	272,355.00					1,556,259.00
Energy Services		400	468,260.00							468,260.00
Materials and Supplies		500	637,391.00	53,162.00	2,703.00					581,526.00
Capital Outlay		600	2,614,979.00	2,161.00	3,552.00					2,609,266.00
Other (including Depreciation)		700	230,396,899.00	309,554,048.00	20,838,290.00					4,561.00
Total Operating Expenses			292,735,241.00	211,031,805.00	22,206,804.00					59,496,632.00
<i>NONOPERATING EXPENSES: (Function 9900)</i>										
Interest		720								
Loss on Disposition of Assets		810								
Total Nonoperating Expenses										
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
Interfund Transfers (Internal Service Funds Only)		950								
To Permanent Funds		960								
To Enterprise Funds		990								
Total Transfers Out		9700								
Net Position, June 30, 2020		2780	142,208,873.00	128,995,111.00	30,818,394.00					(17,604,632.00)
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>			434,944,114.00	340,026,916.00	53,025,198.00					41,892,000.00



# CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S  
R. 5/13  
Rule 12D-16.002, FAC  
Effective 5/13  
Provisional

Year :            2019	County :        PALM BEACH
------------------------	----------------------------

Name of School District :  
PALM BEACH CO SCHOOL DIST

## SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	\$ 201,886,934,883	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 9,236,841,610	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 205,364,747	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 211,329,141,240	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 2,699,861,397	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 208,629,279,843	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 200,072,339,825	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(8)

<b>SIGN   HERE</b>	<b>Property Appraiser Certification</b>	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :
	Electronically Certified by Property Appraiser		6/27/2019 9:37 AM

## SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER

Local board millage includes discretionary and capital outlay.					
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	4.0740	per \$1,000	(9)	
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.4980	per \$1,000	(10)	
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$ 815,094,712		(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 499,780,705		(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 1,314,875,417		(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.9069	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.3955	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.9160	per \$1,000	(16)	
17.	A.Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage
	1.5000	0.7480	0.0000		1.0000
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>				3.2480 per \$1,000

Continued on page 2

Name of School District :				DR-420S R. 5/13 Page 2	
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>			\$	827,564,917 (18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>			\$	686,397,051 (19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>			\$	1,513,961,968 (20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>			0.23 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>			13.67 %	(22)
Final public budget hearing		Date : 9/4/2019	Time : 5:05 PM	Place : Winona Webb Jordan Chambers of the Fulton-Holland Educational Center, 3300 Forest Hill Blvd., West Palm Beach, FL	
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Title : Superintendent		Contact Name And Contact Title : Heather Knust, Budget Director		
	Mailing Address : 3300 Forest Hill Blvd. A306		Physical Address : 3300 Forest Hill Blvd. A306		
	City, State, Zip : West Palm Beach, Florida 33406		Phone Number : 561-434-8702	Fax Number : 561-434-8568	

## Budget Calendar

Date	Event	Activity
December 5, 2018	Board Budget Workshop 1	FY20 Budget Development Process
January 8, 2019	Budget Advisory Committee 1	FY20 Budget Development (Overview of budget process)
February 6, 2019	Board Budget Workshop 2	Legislative update, referendum, and school based changes
February 14, 2019	Budget Advisory Committee 2	Legislative update, referendum, and school based changes
April 18, 2019	Budget Advisory Committee 3	Legislative update, FY20 General Fund Budget Changes, and Capital Budget
May 8, 2019	Board Budget Workshop 3	Legislative update, FY20 General Fund Budget Changes, and Capital Budget
May 24, 2019	Property Appraiser estimate the Taxable Value.	Property Appraiser provides an estimate of the Taxable Value.
June 4, 2019	Budget Advisory Committee 4	Review draft committee report to the Board
June 5, 2019	Board Budget Workshop 4	FY20 Budget Development
June 13, 2019	Budget Advisory Committee 5	Finalize committee report to the Board
July 1, 2019	Property Appraiser certifies Roll Received	July 1 or date of certification, whichever is later.
July 24, 2019	Board approval of Advertisements  Within 24 days of the Certification of Value.  Superintendent presents tentative 2018-19 budget and Notice of Tax for School Capital Outlay.	Superintendent submits advertisements of the FY20 Tentative District Summary Budget and appropriate tax notices in accordance with Florida Statute 200.065. School Board shall adopt Tentative Budget and shall approve Tentative Budget for Advertising. School Board authorizes Superintendent to adjust the millage and the budget advertisements based upon Department of Education information.  The School Board may order adjustment to the tentative budget, but takes no official action.
July 26, 2019	Newspaper advertisement  Within 29 days of the Certification of Value	Advertising summary of tentative budget and appropriate tax notices. Notice of public hearing.
<b>July 31, 2019</b> <b>5:05 p.m.</b>	Public Hearing  Not less than 2 nor more than 5 days after advertising.	The School Board holds public hearing to adopt tentative millage rates and tentative budget. Budget Advisory committee report to the board.
<b>September 4, 2019</b> <b>5:05 p.m.</b>	Adopt the District Facilities Work Plan and District Budget 65-80 days after Certification of Value.	Hold public hearing to adopt final facilities work plan, final budget and to adopt millage rate. No newspaper advertisement is required.  Millage rate cannot exceed the rate tentatively adopted on D + 35 (8/1/2018) unless each taxpayer is sent a personal notice of change under the new rates. Such notice is prepared by the property Appraiser at School Board expense and should be mailed no more than 15 days nor less than 10 days prior to any hearing.
September 5, 2019	Submit Budget to Department of Education	Submit Budget to Department of Education within 3 business days after adoption (Florida State Board of Education - Administrative Rules 6A-1.0071(1)).
September 5, 2019	Within 101 days of Certification of Value.	Notify Property Appraiser, Tax Collector and Department of Revenue of adopted millage rate within 3 days after the adoption of the resolution.

## NOTICE OF PROPOSED TAX INCREASE

The School District of Palm Beach County, Florida will soon consider a measure to increase its property tax levy.

### **Last year's property tax levy**

- A. Initially proposed tax levy..... \$ 1,317,673,633
- B. Less tax reductions due to Value Adjustment Board and other  
assessment changes..... \$ 2,798,216
- C. Actual property tax levy..... \$ 1,314,875,417

**This year's proposed tax levy..... \$ 1,513,961,968**

A portion of the tax levy is required under state law in order for the school board to receive \$600,583,848 in state education grants. The required portion has increased by .23 percent, and represents approximately *five tenths* of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on July 31, 2019 at 5:05 P.M., at the Winona Webb Jordan Board Chambers of the Fulton-Holland Educational Center, 3300 Forest Hill Boulevard, West Palm Beach, Florida. A DECISION on the proposed tax increase and the budget will be made at this hearing.



## NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The School District of Palm Beach County, Florida will soon consider a measure to continue to impose a 1.500 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 5.664 mills for operating expenses and is proposed solely at the discretion of the school board.

**THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.**

The capital outlay tax will generate approximately \$304,313,963 to be used for the following projects:

### **CONSTRUCTION AND REMODELING**

Verde K-8 Mod & Temp Campus, Adult Ed Cntr, Washington ES Mod, Delray Full Serv Cntr Rem, Roosevelt Full Serv Rem, Trans W Central Mod, Spanish River HS Mod Add, Addison Mizner K-8 Mod & Temp Campus, Adult Ed Center Parking, Wynnebrook ES Mod, Melaleuca ES Mod, Plumosa SOA K-8 Add, Old Gove ES Demo, Old Plumosa ES Demo, Old DD Eisenhower ES Demo, Trans North Mod, Trans South Mod, Village Academy Kitchen Ren, Riviera Beach Prep Rem, Old Adult Ed Site Demo, Forest Hill HS Parking, Citrus Cove ES Core Add, Lake Worth Area HS (03-000), Trans South Ph2 Drainage, Pine Grove ES Mod, Grove Park ES Mod, West Tech HVAC Mod, Covered Walks, DD Eisenhower ES Playfields, Fuel Pump Replacement, Gove ES Playfields, Media Center Rems, Portable & Mod Classrooms, Site Acquisition, Trans Belvedere, Village Academy Playfield, West Tech Mod, Boca Area ES (05-C), Del Prado ES Core Add, School Police Admin Rem, Jupiter HS Add, S Intensive Mods, Seminole Trails ES Core Add, Sunset Palms Area MS (17-PP), Future Core Add, Forest Hill HS Add, Omni MS Mod Add, School Police Substations, Olympic Heights HS Mod Add, Scripps/Gardens Area ES (04-A), W Acreage Area ES (15-A), Western Communities HS (16-AAA), Conservatory HS, Lake Worth HS Pool House, NorthTech HS, Northboro Rem, Alternative Schools Master Plan, Future School Capacity Projects, Future School Mods

### **MAINTENANCE, RENOVATION, AND REPAIR**

Reimbursement of the maint, renovation, and repairs paid through the General Fund as permitted by Florida Statute, Compliance with Florida Bldg. Code, Maint of plant and equipment, ADA projs, Athletic facilities & playfields, Fire & health safety mods, HVAC, Capital project support, Fencing, Plumbing, Tower Maint, Lighting, Generators, Lightning protection, Maint of ancillary facilities, Building envelope maint, Minor projects, Portable & modular relocation, Facility renewal projects, Hurricane prep, Renovation & repair of storm damage, Roof inspections, repairs & replacements, Security projects, Fire alarm replacements, Intercom & sound system replacements, Traffic & parking projects, School & ancillary center projs

### **MOTOR VEHICLE PURCHASES**

Purchase of 120 school buses, Purchase and replacement of district vehicles, Lease-purchase of buses and vehicles, Security vehicles

### **NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE**

Purchase or lease-purchase of school and district computers, equipment, technology infrastructure, Electronic learning devices, Classroom Technology, Hardware & software, IT security, Computer assisted facility management system, School & district furniture and equipment, Musical instruments, Bus washers, Educational data warehouse, ERP, Student information system, Portal, Network operations center, BYOD related enhancements, Mobile device mgmt. system, Telephone system upgrade, Universal ID system, Wireless infrastructure, Security systems, Communication systems, Budget development system, Instructional materials as permitted by Florida Statutes, Security radios, School bus video system, School bus wi-fi, GPS system for vehicles, Vehicle routing system, Fleet & fuel mgmt system

### **PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT**

Annual master lease-purchase payments for various facilities, sites and equipment, Annual lease payment for qualified zone academy & qualified school construction bonds for various facilities and equipment, Annual equipment lease payments for vehicles, technology & equipment

### **PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES**

Lease of administrative & educational facilities

### **PAYMENTS OF LOANS APPROVED PURSUANT TO SS.1011.14 AND 1011.15, F.S.**

### **PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES AND REGULATIONS**

Asbestos abatement/removal, Compliance with wetlands, Well field protection, Removal of hazardous waste, Compliance with Florida Bldg Code, Indoor air quality programs, Removal/disposal of underground storage tanks

### **PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT**

Insurance premiums on district plants

### **PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES**

Leasing of portable classrooms for various facilities

### **PAYMENTS TO PRIVATE ENTITIES TO OFFSET THE COST OF SCHOOL BUSES PURSUANT TO S. 1011.71 (2) (i), F.S.**

Payments to public and private transportation companies for the transportation of students using 80 buses

### **PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER**

Opening of two new high schools, one new middle school and three new elementary schools

All concerned citizens are invited to a public hearing to be held on July 31, 2019, at 5:05 P.M., at the Winona Webb Jordan Board Chambers of the Fulton-Holland Educational Center, 3300 Forest Hill Boulevard, West Palm Beach, Florida. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

**BUDGET SUMMARY**  
**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL DISTRICT OF PALM BEACH COUNTY ARE 11.5% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**  
**FISCAL YEAR 2019 - 2020**

<b>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</b>				<b>PROPOSED MILLAGE LEVIES</b>		<b>TOTAL MILLAGE</b>	<b>7.164</b>
Required Local Effort (Including Prior Year Funding Adjustment Millage)	3.9160	Discretionary Operating Additional Millage Not to Exceed 4 Years (Operating)	1.5000	0.7480 1.0000	Operating or Capital Not to Exceed 2 Years Debt Service		
Local Capital Improvement (Capital Outlay)							
Discretionary Capital Improvement							
<b>ESTIMATED REVENUES:</b>				<b>DEBT SERVICE</b>		<b>TOTAL ALL FUNDS</b>	
Federal sources	\$5,804,000	\$191,852,226		\$3,280,034		\$200,936,260	
State sources	612,605,565	1,322,598		2,010,057	\$16,450,154	632,388,374	
Local sources	1,219,529,508	15,020,742			444,826,032	1,679,376,282	
<b>TOTAL SOURCES</b>	<b>\$1,837,939,073</b>	<b>\$208,195,566</b>		<b>\$5,290,091</b>	<b>\$461,276,186</b>	<b>\$2,512,700,916</b>	
Loans					61,332,055	61,332,055	
Proceeds of Lease-Purchase Agreements					136,034,172	136,034,172	
Transfers In	101,498,143			161,521,428	100,000	263,119,571	
Fund Balances/Reserves/Net Position	158,226,767	20,300,000		121,517,525	522,893,394	822,937,686	
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$2,097,663,983</b>	<b>\$228,495,566</b>		<b>\$288,329,044</b>	<b>\$1,181,635,807</b>	<b>\$3,796,124,400</b>	
<b>EXPENDITURES</b>							
Instruction	\$1,343,692,567	\$58,595,747				\$1,402,288,314	
Student Support Services	76,128,882	9,472,238				85,601,120	
Instructional Media Services	20,467,489	32,000				20,499,489	
Instructional and Curriculum Development Services	38,895,389	17,773,104				56,668,493	
Instructional Staff Training Services	12,596,292	19,793,061				32,389,353	
Instruction Related Technology	9,826,970	165,670				9,992,640	
Board	8,788,563					8,788,563	
General Administration	10,808,577	2,777,324				13,585,901	
School Administration	110,162,538					110,162,538	
Facilities Acquisition and Construction	520,884				\$918,616,236	919,137,120	
Fiscal Services	7,263,571					7,263,571	
Food Services	7,814					101,476,343	
Central Services	18,321,668	101,468,529				18,634,167	
Student Transportation Services	53,927,470	312,499				54,464,627	
Operation of Plant	169,539,520	537,157				169,539,520	
Maintenance of Plant	89,543,774					89,543,774	
Administrative Technology Services	6,554,978					6,554,978	
Community Services	54,626,216	5,769				54,631,985	
Debt Services	1,890,821			\$168,181,445		170,072,266	
<b>TOTAL EXPENDITURES</b>	<b>\$2,033,563,983</b>	<b>\$210,933,095</b>		<b>\$168,181,445</b>	<b>\$918,616,236</b>	<b>\$3,331,294,759</b>	
Transfers Out	100,000				263,019,571	263,119,571	
Fund Balances/Reserves/Net Position	64,000,000	17,562,471		120,147,598		201,710,069	
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$2,097,663,983</b>	<b>\$228,495,566</b>		<b>\$288,329,044</b>	<b>\$1,181,635,807</b>	<b>\$3,796,124,400</b>	
<b>TRANSFERS, RESERVES &amp; BALANCES</b>							

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

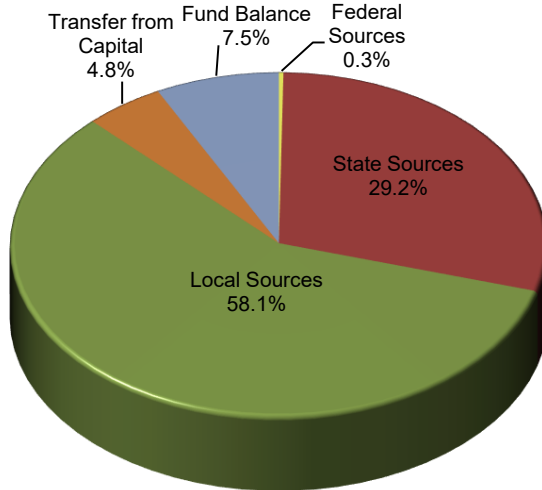
## GENERAL FUND BUDGET TENTATIVE FY 2020 REVENUE AND APPROPRIATIONS

The General Fund Operating Budget accounts for the day-to-day operation of school centers, area offices and central offices. Included are costs for employee salaries, fringe benefits, textbooks, supplies, equipment, utilities, and other expenses for the direct operation of schools and departments for the fiscal year.

### REVENUE (\$MILLIONS)

	Tentative Revenue	% of Total
Federal Sources	\$ 5.8	0.3%
State Sources	612.6	29.2%
Local Sources	1,219.5	58.1%
Transfer from Capital	101.5	4.8%
Fund Balance & Transfers	158.3	7.5%
<b>TOTAL REVENUE</b>	<b>\$ 2,097.7</b>	<b>100.0%</b>

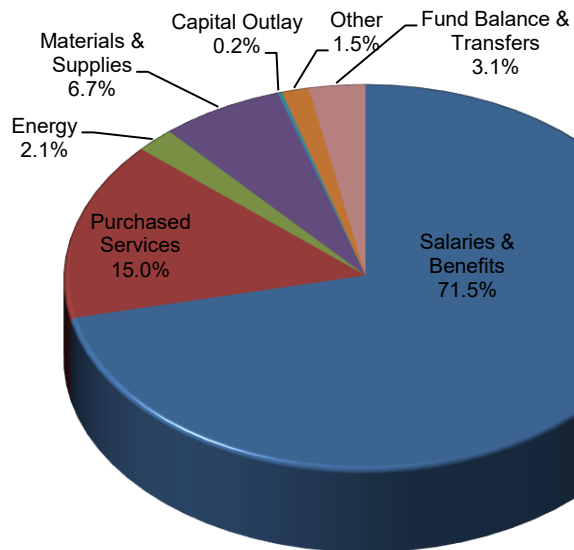
### FY 2020 Tentative Revenue



### APPROPRIATIONS (\$MILLIONS)

	Tentative Budget	% of Total
Salaries & Benefits	\$ 1,498.9	71.5%
Purchased Services	314.8	15.0%
Energy Services	44.1	2.1%
Materials & Supplies	139.8	6.7%
Capital Outlay	5.0	0.2%
Other Expenses	31.0	1.5%
Sub-Total	\$ 2,033.6	
Fund Balance & Transfers	64.1	3.1%
<b>TOTAL BUDGET</b>	<b>\$ 2,097.7</b>	<b>100.0%</b>

### FY 2020 Tentative Appropriations



# The School District Of Palm Beach County

## Florida Education Finance Program (FEFP) Detail\*

		FY 2018	FY 2019	FY 2019	FY 2020	Variance
		2017-18 4th Calc 5/2/2018	2018-19 2nd Calc 7/17/2018	2018-19 4th Calc 4/24/2019	2019-20 2nd Calc 7/19/2019	Increase/ Decrease FY20 vs. FY19
1	K-12 Unweighted FTE's	190,007.86	192,600.01	190,176.60	190,923.36	746.76
2	K-12 Weighted FTE's (Funded) Prevalence	211,369.30	213,841.04	211,955.07	213,449.97	1,494.90
		1.112	1.110	1.115	1.118	0.003
3	State Base Student Alloc (BSA)	4,204	4,204	4,204	4,279	75
4	District Cost Differential (DCD)	1.0426	1.0430	1.0430	1.0426	(0.0004)
5	<b>Palm Beach County Schools BSA</b>	\$ 4,383	\$ 4,385	\$ 4,385	\$ 4,462	\$ 77
6	WTD FTE x BSA x DCD	\$ 926,439,731	\$ 937,737,880	\$ 929,467,505	\$ 952,370,281	\$ 22,902,776
7	DCD Transition Supplement					-
8	ESE Guarantee	72,647,894	73,691,588	71,897,659	72,089,664	192,005
9	Supplemental Academic Instruction	42,614,395	43,275,730	42,622,024	42,812,463	190,439
10	Reading Instruction	8,811,597	8,853,206	8,792,668	8,764,629	(28,039)
11	Safe Schools	4,301,579	10,384,575	10,335,176	11,612,316	1,277,140
12	Mental Health Assistance	-	4,340,504	4,310,966	4,698,949	387,983
13	Best & Brightest Teachers & Principals	-	-	-	19,828,473	19,828,473
14	Turnaround Supplemental Services	-	-	-	1,982,874	1,982,874
15	DJJ Supplement	287,076	267,186	246,117	263,745	17,628
16	Instructional Materials	14,833,810	15,561,440	14,858,093	15,123,621	265,528
17	Transportation	26,820,648	27,033,899	26,984,595	27,113,301	128,706
18	Digital Classrooms Allocation	3,461,815	2,905,629	2,891,367	377,141	(2,514,226)
19	Teacher Supply	3,111,434	3,706,897	3,706,897	3,678,029	(28,868)
20	Proration to Available State Funds	(142,229)	-	(287,074)	-	287,074
21	Additional Funds	246,531	-	-	-	-
22	Prior Year Adjustments for Scholarship Deductions	(1,771)	-	(24,961)	-	24,961
23	Federally Connected Student Supplement	25,137	23,095	23,144	24,400	1,256
24	<b>Gross State and Local FEFP</b>	\$ 1,103,457,647	\$ 1,127,781,629	\$ 1,115,824,176	\$ 1,160,739,886	\$ 44,915,710
25	Less: Required Local Effort Taxes	(778,249,536)	(781,846,422)	(781,846,422)	(792,839,313)	(10,992,891)
26	<b>Total State FEFP</b>	\$ 325,208,111	\$ 345,935,207	\$ 333,977,754	\$ 367,900,573	\$ 33,922,819
<b>District Lottery/School Recognition</b>						
27	Lottery - Discretionary	364,595	366,340	704,139	701,865	(2,274)
28	Lottery - School Recog. \$	9,412,207	9,412,207	11,620,628	11,620,628	-
29	<b>Total Lottery/School Recognition</b>	\$ 9,776,802	\$ 9,778,547	\$ 12,324,767	\$ 12,322,493	\$ (2,274)
<b>Categorical Allocations</b>						
30	Class Size Reduction	218,968,405	223,155,871	219,985,144	220,360,782	375,638
31	<b>Total State Categorical Funding</b>	\$ 218,968,405	\$ 223,155,871	\$ 219,985,144	\$ 220,360,782	\$ 375,638
<b>Local Funding</b>						
32	Palm Beach County Tax Roll	\$ 190,165,751,792	\$ 200,498,118,260	\$ 200,498,118,260	\$ 211,329,141,240	\$ 10,831,022,980
33	Required Local Effort (RLE)	778,249,536	781,846,422	781,846,422	792,839,313	10,992,891
34	Prior Year Required Local Effort	1,460,473	2,309,738	2,309,738	1,623,008	(686,730)
35	Discretionary Funds (Basic)	136,554,223	143,973,689	143,973,689	151,751,230	7,777,541
36	<b>Total Local Funding</b>	\$ 916,264,232	\$ 928,129,849	\$ 928,129,849	\$ 946,213,551	\$ 18,083,702
37	<b>TOTAL FUNDING</b>	\$ 1,470,217,550	\$ 1,506,999,474	\$ 1,494,417,514	\$ 1,546,797,399	\$ 52,379,885
<b>Millage Rates</b>						
38	Required Local Effort (RLE)	4.2630	4.0620	4.0620	3.9080	(0.1540)
39	Prior Year RLE	0.0080	0.0120	0.0120	0.0080	(0.0040)
40	Discretionary - Operating	0.7480	0.7480	0.7480	0.7480	0.0000
41	<b>Total FEFP Related Millage</b>	5.0190	4.8220	4.8220	4.6640	(0.1580)
<b>Total Funds per Unweighted FTE</b>						
		\$ 7,738	\$ 7,825	\$ 7,858	\$ 8,102	\$ 244
						3.10%

\* Excludes McKay Scholarships and prior year adjustments.

# General Fund - All Revenue

## Fiscal Years 2016 to 2020

	June 30, 2016 Year-End FY 2016	June 30, 2017 Year-End FY 2017	June 30, 2018 Year-End FY 2018	April 24, 2019 Fourth Calc FY 2019	Second Calc Projected FY 2020	Increase/ (Decrease) FY19 to FY20
<b>Federal Revenue</b>						
Impact Fees	\$ 5,663	\$ 6,772	\$ 3,723	\$ 7,000	\$ 4,000	\$ (3,000)
ROTC	901,779	994,836	1,002,326	800,000	800,000	-
Medicaid Reimbursement	2,297,724	6,985,337	5,252,690	5,000,000	5,000,000	-
Federal through State	-	-	-	1,069,721	-	(1,069,721)
Sub-total	\$ 3,205,166	\$ 7,986,945	\$ 6,258,739	\$ 6,876,721	\$ 5,804,000	\$ (1,072,721)
<b>State Revenue for K-12 Operations</b>						
FEFP-FTE Generated	\$ 82,842,371	\$ 113,027,536	\$ 149,167,206	\$ 147,332,192	\$ 159,555,368	\$ 12,223,176
ESE Block Grant	66,043,416	72,733,449	72,647,894	71,897,659	72,089,664	192,005
Supplemental Academic Instruction	35,355,377	40,288,272	42,614,395	42,622,024	42,812,463	190,439
Reading Instruction	8,617,445	8,705,888	8,811,597	8,792,668	8,764,629	(28,039)
Safe Schools	4,223,311	4,232,469	4,301,579	10,335,176	11,612,316	1,277,140
Mental Health Assistance	-	-	-	4,310,966	4,698,949	387,983
Turnaround School Assistance	-	-	-	-	1,982,874	1,982,874
Best & Brightest	-	-	-	-	19,828,473	19,828,473
DJJ Supplement	281,773	244,854	287,076	246,117	263,745	17,628
Instructional Materials	14,786,899	15,279,932	14,833,810	14,858,093	15,123,621	265,528
Transportation	24,604,098	26,590,079	26,820,648	26,984,595	27,113,301	128,706
Teacher Supply	3,079,344	3,066,673	3,111,434	3,706,897	3,678,029	(28,868)
ESE McKay Scholarships	(10,221,645)	(10,239,710)	(11,021,643)	(11,317,259)	(11,317,259)	-
Digital Classrooms Allocation	3,081,109	3,469,938	3,461,815	2,891,367	377,141	(2,514,226)
CO & DS	111,372	115,023	115,069	115,000	115,000	-
State License Tax	276,752	266,361	277,777	270,000	270,000	-
Discretionary Lottery	-	3,370,637	364,853	704,139	701,865	(2,274)
Class Size Reduction (categorical)	212,395,962	216,753,540	218,990,137	219,985,144	220,360,782	375,638
School Recognition Funds	9,254,019	8,756,115	9,412,207	11,620,628	11,620,628	-
Other State Sources	315,156	274,847	140,792	300,000	150,000	(150,000)
Sub-total	\$ 455,046,759	\$ 506,935,904	\$ 544,336,646	\$ 555,655,406	\$ 589,801,589	\$ 34,146,183
<b>State Revenue for Adult Education &amp; VPK</b>						
Workforce Development	\$ 17,014,911	\$ 17,103,329	\$ 17,547,983	\$ 17,692,976	\$ 17,692,976	\$ -
Voluntary Pre-K Program	4,016,532	4,736,565	4,832,447	4,967,584	5,111,000	143,416
Sub-total	\$ 21,031,443	\$ 21,839,894	\$ 22,380,430	\$ 22,660,560	\$ 22,803,976	\$ 143,416
<b>Local Revenue for K-12 Operations</b>						
Taxes, Required Local Effort (RLE)	\$ 828,817,223	\$ 814,288,472	\$ 779,405,004	\$ 781,846,422	\$ 794,483,020	\$ 12,636,598
Taxes, Prior Year RLE	1,597,379	1,729,187	1,460,473	2,309,738	1,623,008	(686,730)
Taxes, Discretionary - Basic	96,774,526	107,785,963	136,554,223	143,973,689	151,751,230	7,777,541
Taxes, Voter Approved - Operating (.25)	33,278,723	36,024,720	45,639,780	48,119,548	202,875,976	154,756,428
Payment in Lieu of Taxes	289,839	77,498	80,975	200,000	81,000	(119,000)
Tuition (Non-Resident)	-	6,592	-	-	-	-
Rent	2,352,354	2,409,668	2,476,606	500,000	1,880,000	1,380,000
Interest Income	2,124,358	3,841,993	6,453,943	1,300,000	5,984,621	4,684,621
Gain on Sale of Investments	-	24,631	-	-	-	-
Gifts, Grants, Bequests	1,435,590	993,372	1,039,748	1,002,000	1,002,000	-
Miscellaneous Local Sources	18,302,564	17,159,048	19,957,762	15,550,087	15,349,609	(200,478)
Erate	2,477,501	4,564,997	2,274,062	1,280,645	1,088,124	(192,521)
Federal Indirect Costs	3,171,449	3,313,670	3,371,830	2,500,000	2,500,000	-
Food Service Indirect Costs	1,293,683	1,554,581	1,498,588	1,000,000	1,000,000	-
Loss Recoveries	119,886	7,211	11,349	-	-	-
Sub-total	\$ 992,035,075	\$ 994,015,231	\$ 1,000,451,797	\$ 999,582,129	\$ 1,179,618,588	\$ 180,036,459
<b>Local Revenue - Fee Programs</b>						
Adult General Ed.	\$ 643,425	\$ 603,413	\$ 546,442	\$ 600,000	\$ 600,000	\$ -
GED Testing	57,056	20,663	-	-	-	-
Community School	657,046	648,354	435,449	600,000	600,000	-
Before/After School	220,751	235,225	381,548	200,000	300,000	100,000
Insurance - Student Athletics	731,025	738,184	762,125	539,720	539,720	-
Preschool Program	233,665	219,904	216,068	200,000	200,000	-
After School Program	37,624,007	38,094,486	37,904,452	37,670,900	37,671,200	300
Sub-total	\$ 40,166,975	\$ 40,560,229	\$ 40,246,083	\$ 39,810,620	\$ 39,910,920	\$ 100,300
<b>Transfers In &amp; Beginning Fund Balance</b>						
From Capital	\$ 89,434,470	\$ 90,260,468	\$ 89,129,996	\$ 97,370,719	\$ 101,498,143	\$ 4,127,424
Beginning Fund Balance	117,132,310	127,250,279	138,545,901	158,226,767	158,226,767	(0)
Sub-total	\$ 206,566,780	\$ 217,510,747	\$ 227,675,897	\$ 255,597,486	\$ 259,724,910	\$ 4,127,424
<b>Total Sources</b>	<b>\$ 1,718,052,198</b>	<b>\$ 1,788,848,950</b>	<b>\$ 1,841,349,591</b>	<b>\$ 1,880,182,922</b>	<b>\$ 2,097,663,983</b>	<b>\$ 217,481,061</b>

**General Fund  
Revenue and Appropriations  
Fiscal Years 2017 to 2020**

**Revenue**

	FY 2017			FY 2018		
	Adopted	Amended	Actual	Adopted	Amended	Actual
Federal Revenue	\$ 3,807,000	\$ 7,986,945	\$ 7,986,945	\$ 5,807,000	\$ 6,258,739	\$ 6,258,739
State Revenue	513,080,664	528,775,798	528,775,798	579,180,988	566,717,076	566,717,076
Local Revenue	1,021,613,537	1,034,568,249	1,034,568,249	1,027,858,606	1,040,686,531	1,040,686,531
Incoming Transfers	93,600,000	90,260,468	90,260,468	110,946,296	89,129,996	89,129,996
Other Financing Sources		7,211	7,211		11,349	11,349
Beginning Fund Balance	127,250,279	127,250,279	127,250,279	138,545,901	138,545,901	138,545,901
<b>Total Revenue, Transfers, and Fund Balance</b>	<b>\$ 1,759,351,480</b>	<b>\$ 1,788,848,950</b>	<b>\$ 1,788,848,950</b>	<b>\$ 1,862,338,791</b>	<b>\$ 1,841,349,591</b>	<b>\$ 1,841,349,591</b>

**Appropriations**

	State Function	FY 2017			FY 2018		
		Adopted	Amended	Expenditures	Adopted	Amended	Expenditures
<b>Instructional Services</b>	5000	\$ 1,126,206,761	\$ 1,146,281,247	\$ 1,081,618,035	\$ 1,199,591,639	\$ 1,159,865,373	\$ 1,088,169,031
<b>Support Services:</b>							
Student Support	6100	46,788,359	47,262,492	47,096,677	47,921,248	48,833,482	48,588,856
Media Services	6200	19,546,036	20,077,692	19,368,841	20,344,564	20,148,224	19,714,256
Curr. Development	6300	33,261,624	34,101,172	33,976,152	34,856,582	35,692,213	35,548,900
Instr. Staff Training	6400	10,818,619	11,166,394	10,143,278	11,837,198	12,889,440	11,056,884
Instr. Rel. Technology	6500	9,015,022	9,466,391	9,437,327	9,299,783	9,390,461	9,231,699
Board of Education	7100	7,742,654	8,012,488	7,295,151	8,493,798	8,986,326	7,516,725
General Admin.	7200	7,476,485	7,624,545	7,536,867	9,008,345	9,614,943	9,287,464
School Admin.	7300	99,517,403	105,577,818	105,344,633	104,602,698	106,045,955	106,026,481
Facilities Acq. & Constr.	7400	496,828	717,364	2,388,551	751,340	832,582	1,882,151
Fiscal Services	7500	6,766,783	7,048,416	6,662,286	6,879,940	7,195,033	6,793,437
Food Service	7600	17,142	120,384	116,990	12,706	159,737	151,506
Central Services	7700	14,986,931	15,616,828	15,132,865	15,138,815	15,649,177	15,322,157
Student Transportation	7800	52,743,084	53,655,512	53,801,791	53,290,317	57,460,415	57,456,125
Operations of Plant	7900	133,280,947	135,405,423	127,091,389	138,996,878	149,645,334	135,251,652
Maintenance of Plant	8100	79,316,038	73,568,561	73,012,869	84,518,848	79,480,569	79,331,642
Admin Technology Serv	8200	7,915,587	7,871,451	7,540,086	8,846,290	7,512,657	6,832,015
Community Services	9100	50,794,283	52,516,228	41,981,274	51,968,907	55,758,719	43,773,760
Debt Service	9200	577,000	667,000	666,442	816,000	981,826	980,957
<b>Total Instructional and Support Services</b>		<b>\$ 1,707,267,587</b>	<b>\$ 1,736,757,405</b>	<b>\$ 1,650,211,504</b>	<b>\$ 1,807,175,896</b>	<b>\$ 1,786,142,467</b>	<b>\$ 1,682,915,699</b>
<b>Total Transfers</b>	9700	83,893	91,545	91,545	162,895	207,124	207,124
<b>Reserves &amp; Ending Fund Balance</b>		52,000,000	52,000,000	138,545,901	55,000,000	55,000,000	158,226,767
<b>Total Expenditures, Transfers and Fund Balance</b>		<b>\$ 1,759,351,480</b>	<b>\$ 1,788,848,950</b>	<b>\$ 1,788,848,950</b>	<b>\$ 1,862,338,791</b>	<b>\$ 1,841,349,591</b>	<b>\$ 1,841,349,591</b>

**General Fund  
Revenue and Appropriations  
Fiscal Years 2017 to 2020**

<b>Revenue</b>	<b>FY 2019</b>			<b>FY 2020 Estimated Revenue</b>
	<b>Adopted</b>	<b>Amended</b>	<b>Actual</b>	
Federal Revenue	\$ 5,807,000	\$ 6,876,721		\$ 5,804,000
State Revenue	591,107,756	578,315,966		612,605,565
Local Revenue	1,039,233,083	1,039,392,749		1,219,529,508
Incoming Transfers	97,364,719	97,370,719		101,498,143
Other Financing Sources				
Beginning Fund Balance	158,226,767	158,226,767		158,226,767
<b>Total Revenue, Transfers, and Fund Balance</b>	<b>\$ 1,891,739,325</b>	<b>\$ 1,880,182,922</b>	<b>\$ -</b>	<b>\$ 2,097,663,983</b>

<b>Appropriations</b>	<b>State Function</b>	<b>FY 2019</b>			<b>FY 2020 Proposed Appropriations</b>
		<b>Adopted</b>	<b>Amended</b>	<b>Expenditures</b>	
<b>Instructional Services</b>	5000	\$ 1,195,869,711	\$ 1,167,384,202		\$ 1,343,692,567
<b>Support Services:</b>					
Student Support	6100	56,505,939	59,216,256		76,128,882
Media Services	6200	20,438,871	19,946,429		20,467,489
Curr. Development	6300	37,050,394	37,979,495		38,895,389
Instr. Staff Training	6400	11,766,442	12,435,020		12,596,292
Instr. Rel. Technology	6500	9,707,348	9,765,403		9,826,970
Board of Education	7100	8,720,529	9,374,270		8,788,563
General Admin.	7200	9,536,696	10,740,928		10,808,577
School Admin.	7300	106,753,289	108,620,964		110,162,538
Facilities Acq. & Constr.	7400	735,022	727,291		520,884
Fiscal Services	7500	7,265,047	7,384,465		7,263,571
Food Service	7600	21,659	144,327		7,814
Central Services	7700	16,432,679	16,555,502		18,321,668
Student Transportation	7800	54,420,024	55,868,398		53,927,470
Operations of Plant	7900	152,632,253	157,651,662		169,539,520
Maintenance of Plant	8100	85,271,111	85,545,474		89,543,774
Admin Technology Serv	8200	6,481,738	7,804,033		6,554,978
Community Services	9100	54,622,573	54,617,981		54,626,216
Debt Service	9200	1,008,000	1,890,821		1,890,821
<b>Total Instructional and Support Services</b>		<b>\$ 1,835,239,325</b>	<b>\$ 1,823,652,922</b>	<b>\$ -</b>	<b>\$ 2,033,563,983</b>
<b>Total Transfers</b>	9700		30,000		100,000
<b>Reserves &amp; Ending Fund Balance</b>		56,500,000	56,500,000		64,000,000
<b>Total Expenditures, Transfers and Fund Balance</b>		<b>\$ 1,891,739,325</b>	<b>\$ 1,880,182,922</b>	<b>\$ -</b>	<b>\$ 2,097,663,983</b>

## General Fund Appropriation Five Year History

	FY 2016		FY 2017				FY 2018			
	Expend.	FTE	Budget	Expend.	% Chg.	FTE	Budget	% Chg.	Expend.	FTE
<b>District K-12 Appropriations</b>										
<b>Schools:</b>										
Elementary	\$ 491,175,184	7,739.5	\$ 503,283,845	\$ 510,445,105		7,833.8	\$ 512,771,866		\$ 516,008,555	7,824.1
Middle	195,704,704	3,029.2	205,006,431	205,992,033		3,087.8	214,995,752		211,234,083	3,185.4
High	281,279,666	4,033.5	300,746,538	299,355,892		4,103.1	315,375,698		305,900,626	4,232.3
Virtual	2,610,057	23.0	3,136,239	2,660,919		23.0	4,614,580		3,983,272	34.0
Education Alternatives	14,284,072	205.4	16,693,789	16,293,263		202.5	14,449,053		12,632,459	168.9
ESE Centers	11,547,627	201.1	11,296,514	11,842,678		203.3	11,213,669		11,786,319	199.4
Exceptional Student Ed OTS	41,052,855	483.3	40,969,992	43,370,184		496.1	43,634,989		44,337,987	489.9
School Recognition	9,220,932		9,450,814	8,875,198			9,987,821		9,465,603	
Adult Ed (Non 1401)	-		-	-			3,868		18,272	
Instructional Materials	11,005,041		14,097,472	11,922,853			13,727,659		10,922,903	
Teacher Supply	2,507,591		3,122,541	2,691,495			3,240,335		2,958,982	
Catagoricals	-	-	1,325,169	1,000,000		-	2,647,158		2,632,411	-
Resrv. - Low300, ESOL, Count Day, Raises	-	-	30,097,628	(160,015)		-	30,768,425		(161,846)	-
SLP Reserve	-	-	1,052,891	-		-	1,189,734		-	-
Summer Programs	-	-	2,675,885	4,423,757		-	4,085,190		4,837,716	-
K12 Reading Initiative - CRRP	-	-	249,482	-		-	635		-	-
School Improvement Reserve	-	-	2,550,966	-		-	39,715		-	-
Dual Enrollment / Science Supplies	-	-	1,152,910	1,215,251		-	1,153,717		1,121,640	-
<b>Sub-total Schools</b>	<b>1,060,387,728</b>	<b>15,715.0</b>	<b>1,146,909,106</b>	<b>1,119,928,613</b>	<b>6%</b>	<b>15,949.5</b>	<b>1,183,899,863</b>	<b>3%</b>	<b>1,137,678,979</b>	<b>16,134.0</b>
<b>Departments:</b>										
Governance	7,063,364	57.0	7,288,497	7,325,872		58.0	7,934,502		7,803,319	58.0
Chief of Staff	3,139,129	39.0	5,213,558	4,851,641		53.0	3,876,624		3,641,053	36.0
Deputy Superintendent	46,452,628	408.5	46,513,664	46,295,747		370.9	54,351,137		51,918,671	427.3
Chief Human Resources	7,761,227	85.3	8,074,707	8,218,936		87.8	8,876,419		8,645,626	89.8
Chief Financial Office	13,737,631	174.3	15,767,528	15,414,016		174.3	15,586,946		15,447,520	178.3
Chief Operating Office	69,373,322	1,364.9	69,542,506	74,262,456		1,356.7	78,182,308		83,656,892	1,393.6
Administration	39,794	2.0	243,283	166,137		2.0	-		-	-
<b>Sub-total Departments</b>	<b>147,567,096</b>	<b>2,130.9</b>	<b>152,643,743</b>	<b>156,534,805</b>	<b>6%</b>	<b>2,102.7</b>	<b>168,807,936</b>	<b>11%</b>	<b>171,113,082</b>	<b>2,183.0</b>
<b>District-Wide Items / Reserves</b>										
Contingency Fund	-		52,000,000	-			55,000,000		-	
Countywide Telephone	5,730,570		5,750,000	5,018,036			5,750,000		4,747,166	
District Earmarks	4,310,207	25.5	30,115,319	(3,334,881)		14.3	32,262,081		(4,192,354)	8.0
Early Retirement	20,180		-	-			-		-	
Employees on Leave	2,116	78.3	-	13,912		76.8	-		1,223	64.0
Insurance	2,741,976		2,966,830	2,876,225			3,131,290		3,106,230	
Inventory Reserve	33,909		150,000	95,013			150,000		36,054	
Performance Pay Reserve	130,887		107,650	107,560			107,650		107,650	
Tax Anticipation Note Issue	116,678		760,800	742,623			1,075,626		1,055,743	
Terminal Leave / Annual Leave Payoff	15,026,155		16,800,000	14,946,786			17,000,000		16,022,293	
Utilities	40,542,528		44,942,530	41,110,211			45,000,000		43,651,217	
<b>Sub-total District Wide</b>	<b>68,655,206</b>	<b>103.8</b>	<b>153,593,129</b>	<b>61,575,485</b>	<b>-10%</b>	<b>91.0</b>	<b>159,476,648</b>	<b>4%</b>	<b>64,535,222</b>	<b>72.0</b>
<b>Capital Maintenance</b>	<b>81,136,835</b>	<b>581.8</b>	<b>84,931,726</b>	<b>84,940,067</b>	<b>5%</b>	<b>593.4</b>	<b>89,129,996</b>	<b>5%</b>	<b>89,129,996</b>	<b>598.5</b>
<b>Transfers Out - Capital Projects</b>	<b>14,550,629</b>		<b>91,545</b>	<b>91,545</b>			<b>207,124</b>		<b>207,124</b>	
<b>Total District K-12 Appropriations</b>	<b>1,372,297,493</b>	<b>18,531.5</b>	<b>1,538,169,249</b>	<b>1,423,070,515</b>	<b>4%</b>	<b>18,736.6</b>	<b>1,601,521,566</b>	<b>4%</b>	<b>1,462,664,403</b>	<b>18,987.5</b>
<b>Charter Schools</b>										
FEFP Allocation	148,883,908	-	161,532,937	154,072,740		-	154,550,834		152,792,292	-
Charter School Capital Outlay	3,088,262		5,328,588	5,328,588			-		-	
<b>Total Charter Schools</b>	<b>151,972,170</b>	<b>-</b>	<b>166,861,525</b>	<b>159,401,328</b>	<b>5%</b>	<b>-</b>	<b>154,550,834</b>	<b>-7%</b>	<b>152,792,292</b>	<b>-</b>
<b>District Non-FEFP Funded Appropriations</b>										
VPK	5,419,735	100.9	8,156,112	5,944,839		112.2	8,811,982		6,985,414	110.1
Childcare / Enrichment	31,887,051	259.0	42,030,360	32,791,803		230.3	42,676,725		32,760,900	231.5
Adult Education and Community Schools	16,938,124	112.3	19,252,811	16,702,903		111.8	19,235,564		15,713,701	104.6
Adults with Disabilities	-		-	-			-		-	
Misc Local Funds	12,287,348.11	19.0	14,378,892.84	12,391,660.20		18.6	14,552,920.51		12,206,112.82	15.2
<b>Total District Non-FEFP Funded Appropriations</b>	<b>66,532,258</b>	<b>491.2</b>	<b>83,818,176</b>	<b>67,831,206</b>	<b>2%</b>	<b>472.9</b>	<b>85,277,191</b>	<b>2%</b>	<b>67,666,129</b>	<b>461.3</b>
<b>Total General Fund Appropriations</b>	<b>\$ 1,590,801,922</b>	<b>19,022.6</b>	<b>\$ 1,788,848,950</b>	<b>\$ 1,650,303,049</b>	<b>4%</b>	<b>19,209.5</b>	<b>\$ 1,841,349,591</b>	<b>3%</b>	<b>\$ 1,683,122,823</b>	<b>19,448.8</b>



# General Fund Appropriation Five Year History

	FY 2019 (as of 5/31/2019)				Proposed 2020		Increase/(Decrease)	
	Budget	% Chg.	Expend.	FTE	Budget	FTE	Budget	FTE
<b>District K-12 Appropriations</b>								
<b>Schools:</b>								
Elementary	\$ 528,394,382		\$ 431,640,363	7,975.2	\$ 553,306,462	8,010.8	\$ 24,912,080	35.6
Middle	224,320,631		179,064,235	3,283.1	236,549,054	3,317.9	12,228,423	34.8
High	325,345,159		258,524,722	4,268.5	318,705,511	4,233.5	(6,639,648)	(35.0)
Virtual	4,763,432		3,360,584	35.0	4,683,944	35.0	(79,488)	-
Education Alternatives	13,487,982		9,985,939	171.4	13,442,790	160.4	(66,850)	(11.0)
ESE Centers	11,427,074		9,773,911	199.9	11,488,643	200.9	61,569	1.0
Exceptional Student Ed OTS	46,185,970		35,392,817	492.4	44,943,205	502.8	(1,242,765)	10.4
School Recognition	12,142,525		11,585,485		11,620,628		(521,897)	-
Adult Ed (Non 1401)	-		16,781		-		-	-
Instructional Materials	13,492,838		11,276,726		13,083,859		(408,979)	-
Teacher Supply	3,724,070		3,223,777		3,678,029		(46,041)	-
Catagorical	1,308,238		1,300,911	-	10,114,550	-	8,806,312	-
Resrv. - Low300, ESOL, Count Day, Raises	14,420,349		1,715	-	22,683,979	-	8,263,630	-
SLP Reserve	30,598		-	-	3,604,686	-	3,574,088	-
Summer Programs	5,253,519		2,712,556	-	6,100,000	-	846,481	-
K12 Reading Initiative - CRRP	3,826,853		-	-	-	-	(3,826,853)	-
School Improvement Reserve	704,439		-	-	701,865	-	(2,574)	-
Dual Enrollment / Science Supplies	1,890,412		1,324,043	-	1,231,048	-	(659,364)	-
							-	-
<b>Sub-total Schools</b>	<b>1,210,718,471</b>	<b>2%</b>	<b>959,184,565</b>	<b>16,425.4</b>	<b>1,255,938,253</b>	<b>16,461.2</b>	<b>45,198,124</b>	<b>35.8</b>
<b>Departments:</b>								
Governance	8,297,699		7,036,506	62.0	7,649,660	66.0	(648,039)	4.0
Chief of Staff	4,074,085		3,400,606	37.0	3,910,193	37.0	(163,892)	-
Deputy Superintendent	63,310,267		49,802,098	484.8	66,837,519	519.9	3,527,252	35.1
Chief Human Resources	10,305,066		8,779,206	97.3	10,110,130	96.3	(194,936)	(1.0)
Chief Financial Office	15,681,417		13,876,876	177.9	15,423,525	177.9	(257,892)	-
Chief Operating Office	85,057,835		76,130,077	1,383.2	66,092,886	1,292.7	(18,964,949)	(90.5)
Administration	-		-	-	-	-	-	-
<b>Sub-total Departments</b>	<b>186,726,370</b>	<b>11%</b>	<b>159,025,369</b>	<b>2,242.3</b>	<b>170,023,913</b>	<b>2,189.9</b>	<b>(16,702,457)</b>	<b>(52.4)</b>
<b>District-Wide Items / Reserves</b>								
Contingency Fund	56,500,000		-		64,000,000		7,500,000	-
Countywide Telephone	5,750,000		3,248,063		4,070,000		(1,680,000)	-
District Earmarks	10,758,105		582,020	8.0	181,913,816	10.0	171,155,711	2.0
Early Retirement	-		-		-		-	-
Employees on Leave	-		-	50.0	-	48.0	-	(2.0)
Insurance	3,145,790		2,840,764		2,313,090		(832,700)	-
Inventory Reserve	150,000		(45,531)		150,000		-	-
Performance Pay Reserve	-		-		-		-	-
Tax Anticipation Note Issue	1,984,621		1,777,708		1,984,621		-	-
Terminal Leave / Annual Leave Payoff	17,000,000		5,253,567		17,000,000		-	-
Utilities	45,000,000		36,103,636		45,000,000		-	-
<b>Sub-total District Wide</b>	<b>140,288,516</b>	<b>-12%</b>	<b>49,760,227</b>	<b>58.0</b>	<b>316,431,527</b>	<b>58.0</b>	<b>176,143,011</b>	<b>-</b>
<b>Capital Maintenance</b>	<b>97,364,719</b>	<b>9%</b>	<b>81,310,504</b>	<b>605.3</b>	<b>101,498,143</b>	<b>613.3</b>	<b>4,133,424</b>	<b>8.0</b>
<b>Transfers Out - Capital Projects</b>	<b>30,000</b>		<b>(30,000)</b>		<b>100,000</b>		<b>70,000</b>	<b>-</b>
<b>Total District K-12 Appropriations</b>	<b>1,635,128,076</b>	<b>2%</b>	<b>1,249,250,665</b>	<b>19,331.0</b>	<b>1,843,991,836</b>	<b>19,322.3</b>	<b>208,863,760</b>	<b>(8.6)</b>
<b>Charter Schools</b>								
FEFP Allocation	158,136,099		144,619,062	-	167,341,587	-	9,205,488	-
Charter School Capital Outlay	-		-	-	-	-	-	-
<b>Total Charter Schools</b>	<b>158,136,099</b>	<b>2%</b>	<b>144,619,062</b>	<b>-</b>	<b>167,341,587</b>	<b>-</b>	<b>9,205,488</b>	<b>-</b>
<b>District Non-FEFP Funded Appropriations</b>								
VPK	8,684,828		6,257,805	115.1	9,474,200	114.7	789,372	(0.4)
Childcare / Enrichment	42,726,772		28,715,442	237.3	42,210,000	236.8	(516,772)	(0.5)
Adult Education and Community Schools	20,572,318		14,589,908	101.1	20,473,678	99.1	(98,640)	(2.0)
Adults with Disabilities	-		-		-		-	-
Misc Local Funds	14,934,828		11,598,120	12.9	14,172,682	9.0	(762,146)	(3.9)
<b>Total District Non-FEFP Funded Appropriations</b>	<b>86,918,746</b>	<b>2%</b>	<b>61,161,274</b>	<b>466.4</b>	<b>86,330,560</b>	<b>459.6</b>	<b>(588,186)</b>	<b>(6.8)</b>
<b>Total General Fund Appropriations</b>	<b>\$ 1,880,182,922</b>	<b>2%</b>	<b>\$ 1,455,031,002</b>	<b>19,797.4</b>	<b>\$ 2,097,663,983</b>	<b>19,781.9</b>	<b>\$ 217,481,061</b>	<b>(15.5)</b>

# The School District of Palm Beach County

## FY 2020 School Appropriations by Function and Program

### Core Allocation

Function	Function Descr	Elementary	Middle	High	Alternative	ESE Ctr.	Total
5101	Basic K-3	172,691,492					172,691,492
5102	Basic 4-8	74,365,162	115,223,036	1,246,375	1,242,432	414,924	192,491,929
5103	Basic 9-12	348,463		137,140,608	2,628,010		140,117,081
5108	Jr. ROTC			2,185,206			2,185,206
5114	Fine Arts-Art	8,272,492					8,272,492
5117	Fine Arts-Music	8,174,554					8,174,554
5118	Fine Arts-PE	9,102,474					9,102,474
5130	ESOL	27,142,195	7,664,935	9,094,105		66,021	43,967,256
5150	General K-12 Classroom	14,874	10,201		38,183	7,500	70,758
5160	Substitutes	4,016,617	1,610,576	2,227,323	49,031	62,264	7,965,811
5161	Substitute for ESE Para's	325,367	87,968	123,906		80,247	617,488
5170	Year Round Supplements	2,878,811	2,713,533	2,527,406	46,163	42,917	8,208,830
5206	Hearing Impaired	552,192	276,096	207,072		69,024	1,104,384
5207	Vision	69,024				69,024	138,048
5213	Gifted	32,910,512	3,910,056				36,820,568
5220	Low Incidence	14,150,228	5,921,346	6,672,828		1,898,358	28,642,760
5221	Varying Exceptionalities	21,856,452	13,773,491	13,080,993	899,912	390,068	50,000,916
5223	Emotional/Behavior Disabled	3,228,912	2,029,464	2,425,800		1,791,680	9,475,856
5224	Intellectually Disabled	3,228,432	2,149,542	5,186,226		1,978,410	12,542,610
5225	Pre-K ESE	13,367,624		190,336		1,329,552	14,887,512
5310	Vocational 6-12			15,007,276	345,120	453,356	15,805,752
5970	Seasonal Supplements	806,161	1,443,547	6,129,198	45,668	5,113	8,429,687
6112	Attendance and Social Work	2,266,919	636,775				2,903,694
6122	Guidance Counselors	8,102,292	7,179,069	9,291,354	602,799	145,858	25,321,372
6123	ESOL Guidance Counselors	3,210,669	1,494,441	1,718,612			6,423,722
6132	Health Services	5,940,022	1,739,456	1,752,734	217,432	157,670	9,807,314
6152	Parental Involvement				69,024		69,024
6192	Other Pupil Personnel Services				293,609		293,609
6202	Instructional Media Services	10,156,716	3,230,572	2,966,508	34,110	112,544	16,500,450
6303	ESE Contacts	7,364,342	2,577,888	2,146,955	157,220	269,964	12,516,369
6304	ESOL Contacts	4,196,870	1,452,764	1,533,475			7,183,109
6312	Crisis Intervention				483,034		483,034
6402	Instructional Staff Training	1,108,997	438,113	597,637	14,009	86,813	2,245,569
7310	School Administration	44,164,649	23,449,334	21,038,473	1,662,298	923,304	91,238,058
7712	Plan/Res/Devel/Evaluation			1,587,552			1,587,552
7802	Student Transportation					450	450
7803	Field/Activity Trips			306,600			306,600
7902	Operation Of Plant	22,456,549	9,535,273	13,479,119	704,451	471,045	46,646,437
7922	Security	16,946,158	11,571,248	13,688,596	926,000	308,000	43,440,002
9110	Community Services					69,024	69,024
Subtotal Core Allocation		\$ 523,416,220	\$ 220,118,724	\$ 273,552,273	\$ 10,458,505	\$ 11,203,130	\$ 1,038,748,852

# The School District of Palm Beach County

## FY 2020 School Appropriations by Function and Program

### Additional Program Resources Allocation

Program	Program Descr	Elementary	Middle	High	Alternative	ESE Ctr.	Total
0000	Unassigned	523,416,220	220,118,724	273,552,273	10,458,505	11,203,130	1,038,748,852
3004	Turn-Around Schls Ext Instr	674,721	302,447	1,005,706			1,982,874
3005	Extended Day 1 Hr	4,048,595					4,048,595
3006	Extended Day 1/2 Hr	419,275					419,275
3012	Instructional Tech Sprt Asst	4,675,125				44,525	4,719,650
3018	Dual Language Teachers	1,245,132	207,521	69,174			1,521,827
3020	In School Suspension	16,153	504,457	429,084	69,608		1,019,302
3025	SAI Categorical	7,614,736					7,614,736
3026	Middle School Course Recovery	30,880	800,000	25,000	25,000		880,880
3029	Credit Recovery Program	17,193		857,780			874,973
3030	Magnet Program	4,559,818	3,021,510	8,629,059			16,210,387
3035	Gender Equity	5,000	64,000	230,000	10,000		309,000
3040	School Improvement	3,000	4,400	4,392			11,792
3060	Before/After School Program		12,985				12,985
3062	K-12 Reading Initiative CRRP			149,882			149,882
3065	Advanced Placement/IB	2,272	28,967	17,804,899			17,836,138
3069	Industry Certification	31,523	840,469	2,658,986			3,530,978
3078	Vocational-Middle Sch	69,999	5,947,944				6,017,943
3079	Above Formula	605,297	643,360	1,467,860			2,716,517
3080	Trade Offs	4,658,630	3,528,714	11,494,097		69,024	19,750,465
3085	RooseveltLdshpAcadForYoungMen		345,120				345,120
3086	Juvenile Justice (DJJ)				956,605		956,605
3113	FAU I-TED/AIT Project	163,828	10,316				174,144
3418	Milestone Program				549,896		549,896
3450	Safe Schools				1,017,116		1,017,116
9034	ESE OTS					167,634	167,634
9134	SLP's-ESE	55,660	11,180	10,920			77,760
9264	Staff Development	260,401	98,944	106,546	19,485	4,330	489,706
9479	Junior Achievement			22,924			22,924
9571	Americans W/Disabilities Act	209,451		120,366			329,817
9904	504 Accommodations	466,992	57,996	32,051			557,039
9922	Sabbatical Leave	56,561		34,512			91,073
Subtotal Add'l Program Resources Allocation		\$ 29,890,242	\$ 16,430,330	\$ 45,153,238	\$ 2,647,710	\$ 285,513	\$ 94,407,033

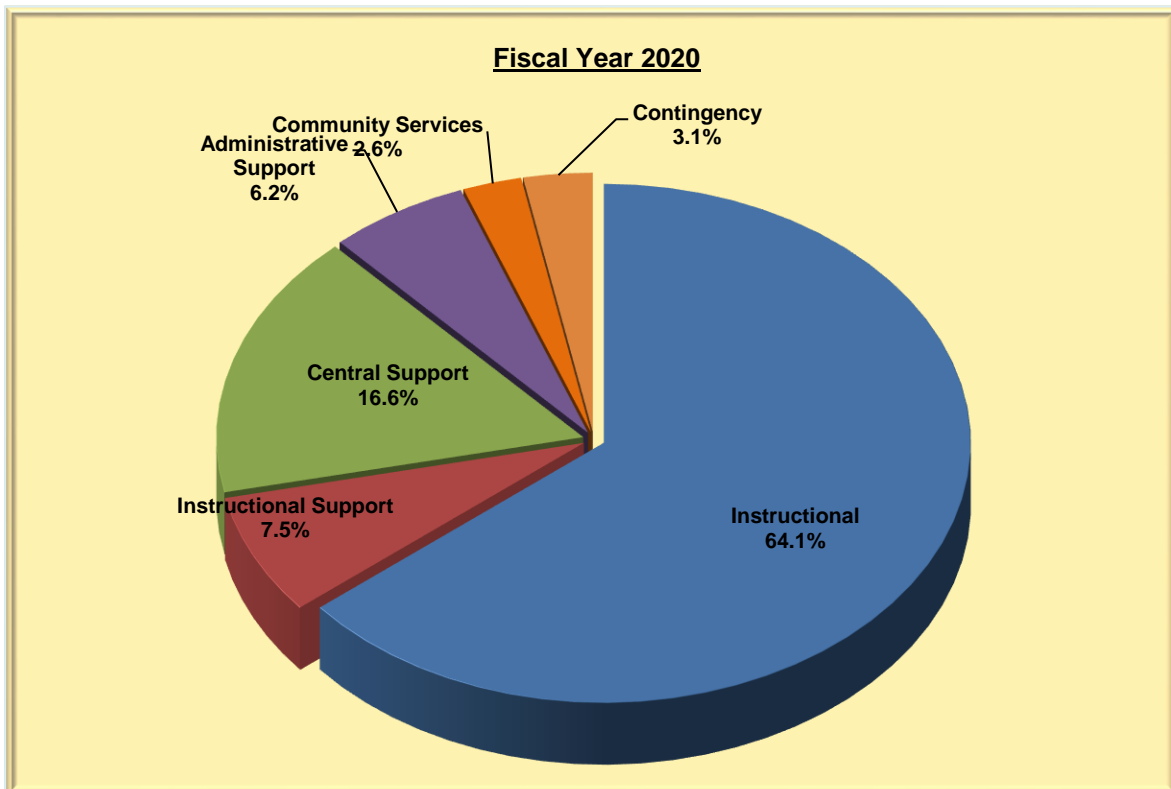
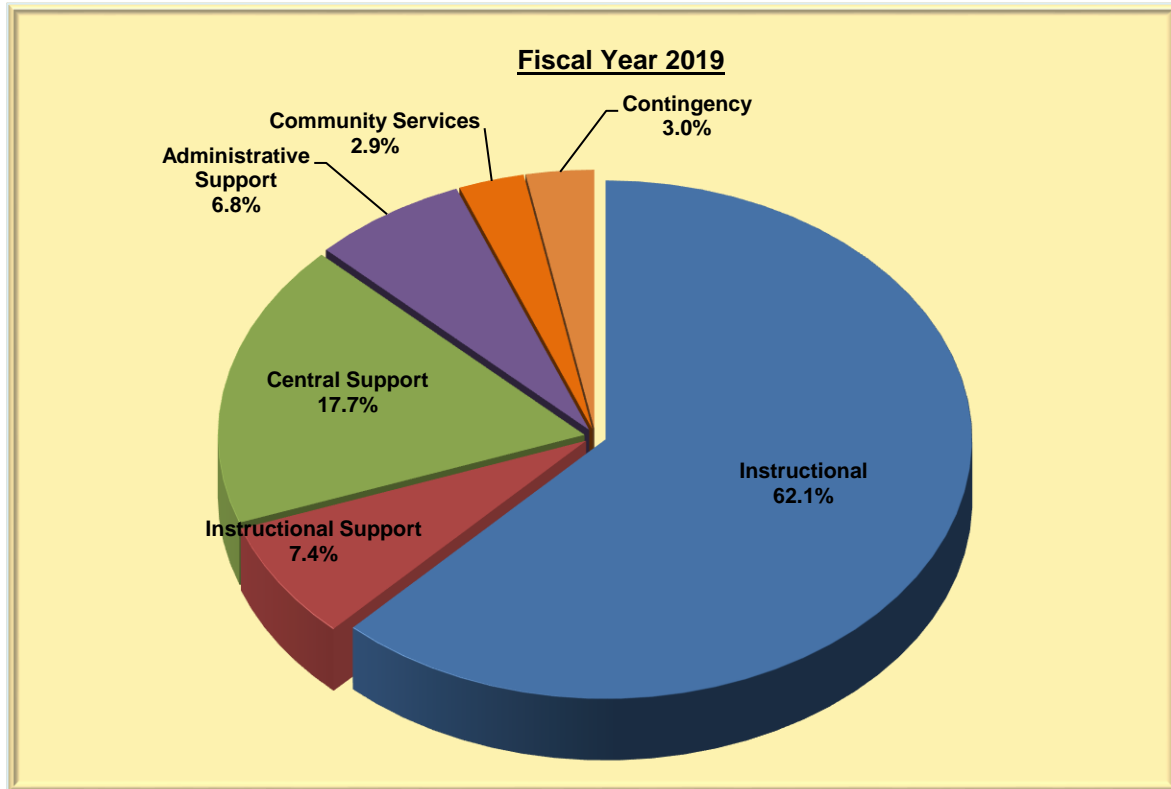
3086 DJJ Reserve 336,575

Total District K-12 School Appropriations	\$ 553,306,462	\$ 236,549,054	\$ 318,705,511	\$ 13,442,790	\$ 11,488,643	\$ 1,133,492,460
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Virtual Schools	4,683,944
School Recognition	11,620,628
ESE OTS	44,943,205
SLP Reserve	3,604,686
Instructional Materials	13,083,859
Dual Enrollment/Science Supplies	1,231,048
Teacher Supplies	3,678,029
Categoricals	10,114,550
Summer Programs	5,950,000
Summer Algebra Retake	150,000
Salary/FRS/Count Day/Extended Day/ESOL Reserves	22,683,979
Turn-Around Schools	
School Improvement	701,865
	\$ 122,445,793

Total Budgets \$1,255,938,253

## GENERAL FUND APPROPRIATIONS COMPARISON OF FY 2019 TO FY 2020



# GENERAL FUND APPROPRIATIONS COMPARISON OF FY 2019 TO FY 2020

Category *	State Function	FY 2019 Amended 5/31/19 Appropriations	FY 2020 Proposed Appropriations	Increase/ (Decrease)	
<b>Instruction</b>					
Instruction	5000	\$ 1,167,384,202	\$ 1,343,692,567	\$ 176,308,365	*
<b>Total Instruction:</b>		<b>\$ 1,167,384,202</b>	<b>\$ 1,343,692,567</b>	<b>\$ 176,308,365</b>	
<b>Instructional Support Services</b>					
Student Personnel Services	6100	\$ 59,216,256	\$ 76,128,882	\$ 16,912,626	*
Instructional Media Services	6200	19,946,429	20,467,489	521,060	
Instruction & Curriculum Dev. Serv.	6300	37,979,495	38,895,389	915,894	
Instructional Staff Training Services	6400	12,435,020	12,596,292	161,272	
Instruction Related Technology	6500	9,765,403	9,826,970	61,567	
<b>Total Instructional Support Services:</b>		<b>\$ 139,342,603</b>	<b>\$ 157,915,022</b>	<b>\$ 18,572,419</b>	
<b>Central Support Services</b>					
Facilities Acquisition & Construction	7400	727,291	\$520,884	\$ (206,407)	
Fiscal Services	7500	7,384,465	7,263,571	(120,894)	
Food Services	7600	144,327	7,814	(136,513)	
Central Services	7700	16,555,502	18,321,668	1,766,166	
Student Transportation Services	7800	55,868,398	53,927,470	(1,940,928)	
Operation of Plant	7900	157,651,662	169,539,520	11,887,858	*
Maintenance of Plant	8100	85,545,474	89,543,774	3,998,300	*
Admin Technology Services	8200	7,804,033	6,554,978	(1,249,055)	
Debt Service	9200	1,890,821	1,890,821	-	
<b>Total Central Support Services:</b>		<b>\$ 333,571,974</b>	<b>\$ 347,570,500</b>	<b>\$ 13,998,526</b>	
<b>Administrative Support Services</b>					
Board	7100	9,374,270	\$8,788,563	\$ (585,707)	
General Administration	7200	10,740,928	10,808,577	67,650	
School Administration	7300	108,620,964	110,162,538	1,541,574	
<b>Total Administrative Support Services:</b>		<b>\$ 128,736,161</b>	<b>\$ 129,759,678</b>	<b>\$ 1,023,517</b>	
<b>Community Services</b>					
Community Services	9100	54,617,981	54,526,216	(91,765)	
<b>Total Community Services:</b>		<b>\$ 54,617,981</b>	<b>\$ 54,526,216</b>	<b>(91,765)</b>	
<b>Countywide Reserves/Transfers</b>					
Board Contingency Fund	2700	\$ 56,500,000	\$64,000,000	\$ 7,500,000	*
Reserve for Future Years	2700	-	-	-	
Transfers Out	9700	30,000	200,000	170,000	
<b>Total Countywide Reserves/Transfers:</b>		<b>\$ 56,530,000</b>	<b>\$ 64,200,000</b>	<b>\$ 7,670,000</b>	
<b>GRAND TOTAL</b>		<b>\$ 1,880,182,922</b>	<b>\$ 2,097,663,983</b>	<b>\$ 217,481,061</b>	

\* Descriptions of these functional areas as defined by the State Department of Education's Financial and Program Cost Accounting manual ("Red Book") are on the following pages. Variations greater than one tenth of one percent of the total budget, (.1% \* \$2,097,663,983 = \$2,097,664, are also explained.

## General Fund Appropriations

### Definition of Functions and Explanation of Variances Between Fiscal Years 2019 and 2020

The following pages explain the different functional areas in which the school district accounts for its operations. The descriptions are from the Florida Department of Education's "Redbook". The bold face type indicates explanations of variances greater than one tenth of one percent (\$2,097,664) when comparing the FY 2019 budget to FY 2020 tentative budget.

**The overall increase from the FY 2019 budget to the FY 2020 proposed budget is \$217,481,061.**

5000 **Instruction.** Instruction includes the activities dealing directly with the teaching of pupils, or the interaction between teacher and pupils. Included here are the activities of aides or assistants of any type which assist in the instructional process. Instruction encompasses the following: 5100 Basic (FEFP K-12), 5200 Exceptional, 5300 Vocational-Technical, 5400 Adult General, 5500 Pre-kindergarten and 5900 Other Instruction.

**The \$176.3 million increase to instruction is related to the teacher referendum supplements, reserves set aside for the Best and Brightest program and salary increases, as well as, positions added to accommodate the anticipated growth in students at district schools, increase in pass through to charter schools, and carryovers not yet distributed (e.g. categoricals, AP/IB/AICE).**

6000 **Student Support Services.** Provides administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Instructional Support Services encompasses the following:

6100 Student Personnel Services. Those activities which are designed to assess and improve the well being of pupils and to supplement the teaching process. Pupil Personnel Services encompasses the following: Attendance and Social Work; Guidance Services; Health Services; Psychological Services; Parental Involvement; and Other Pupil Personnel Services.

**The \$16.9 million increase is related to the mental health referendum initiative; 170.0 school-based mental health professionals, increase of 40.0 school psychologists, increase of 18.0 middle school certified counselors, expansion of mental health contracted services, equipment, and extra duty days for regular and ESOL certified counselors, and school psychologists).**

6200 Instructional Media Services. Consists of those activities concerned with the use of all teaching and learning resources, including hardware and content materials.

6300 Instruction and Curriculum Development Services. Activities designated to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils. Included in this function are the following instructional support specialists: primary, technology, learning resource, and behavioral.

6400 Instructional Staff Training Services. Activities designed to contribute to the professional or occupational growth and competence of members of the

## General Fund Appropriations

### Definition of Functions and Explanation of Variances Between Fiscal Years 2019 and 2020

instructional staff during the time of their service to the school board or school. Among these activities are workshops, demonstrations, school visits, courses for college credits, sabbatical leaves, and travel leaves.

- 6500 Instruction Related Technology. Technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that are related to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code.
- 7000 General Support Services. Consist of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils.
- 7100 Board. Consists of the activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Also included here are expenses of Board Attorney and other legal services, independent auditors, internal auditors that report directly to the Board, negotiators, lobbyists, etc.
- 7200 General Administration (Superintendent's Office). Consists of those activities performed by the superintendent and assistant superintendents in general direction and management of all affairs of the school system. This includes all personnel and materials in the office of the superintendent.
- 7300 School Administration (Office of the Principal). Consists of those activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principal and other assistants in general supervision of all operations of the school, evaluations of staff.
- 7500 Fiscal Services. Consists of those activities concerned with fiscal operation of the school system. This function includes budgeting, receiving and disbursing cash, financial accounting, payroll, inventory control, and internal auditing.
- 7600 Food Services. Activities concerned with providing food to students and staff in a school or school system. This function includes the preparation and service of regular and incidental meals, lunches, and snacks in connection with school activities and the delivery of food. Food purchased and served outside the school district's defined food services program must be charged as a purchased service of the applicable function.

## General Fund Appropriations

### Definition of Functions and Explanation of Variances Between Fiscal Years 2019 and 2020

- 7700 Central Services. Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities are defined in the following sub-functions: 7710 Planning, Research, Development, and Evaluation Services; 7720 Information Services; 7730 Staff Services; 7740 Statistical Services; 7760 Internal Services; and 7790 Other Central Services.
- 7800 Student Transportation Services. Consists of those activities which have as their purpose the conveyance of pupils to and from school activities, either between home and school, school and school, or on trips for curricular or co-curricular activities.
- 7900 Operation of Plant. Consists of activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, including telephone service, custodial costs, and insurance costs associated with the school buildings. Includes cleaning, disinfecting, heating, moving furniture, caring for grounds, security and other such activities that are performed on a daily, weekly, monthly or seasonal basis.

**The \$11.9 million increase to this category is related to the security referendum initiative (additional school-based resource officers, school police aides, school security monitors, and an increase to the school-based security activities allocation).**

- 8100 Maintenance of Plant. Consists of activities that are concerned with keeping the grounds, buildings, and equipment at an acceptable level of efficiency through repairs or preventative maintenance.

**An increase in capital maintenance transfer expenditures to complete ongoing projects accounts for the increase to this category.**

- 8200 Administrative Technology Services. Technology activities that support the school district's information technology systems, including support of the administrative networks, maintenance of administrative information systems, and administrative and managerial data processing. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs.
- 9100 Community Services. Community Services consist of those activities that are not related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.
- 9200 Debt Service. Expenditures for the retirement of debt and expenditures for interest on debt including interest on current loans.



## **General Fund Appropriations**

### **Definition of Functions and Explanation of Variances Between Fiscal Years 2019 and 2020**

9700 Transfer of Funds. These are budgeted transactions which withdraw money from one fund and place it in another fund within the same government reporting entity.

2700 Ending Fund Balance. The excess of total projected revenue and beginning fund balance over the total appropriations. This ending fund balance may be classified as non-spendable, restricted, committed, assigned or unassigned. The contingency fund is classified as unassigned fund balance. Board Policy 2.55 requires a contingency fund of 3% of total annual General Fund Appropriations and transfers.

**The Contingency fund was increased \$7.5 million to comply with Board Policy 2.55.**

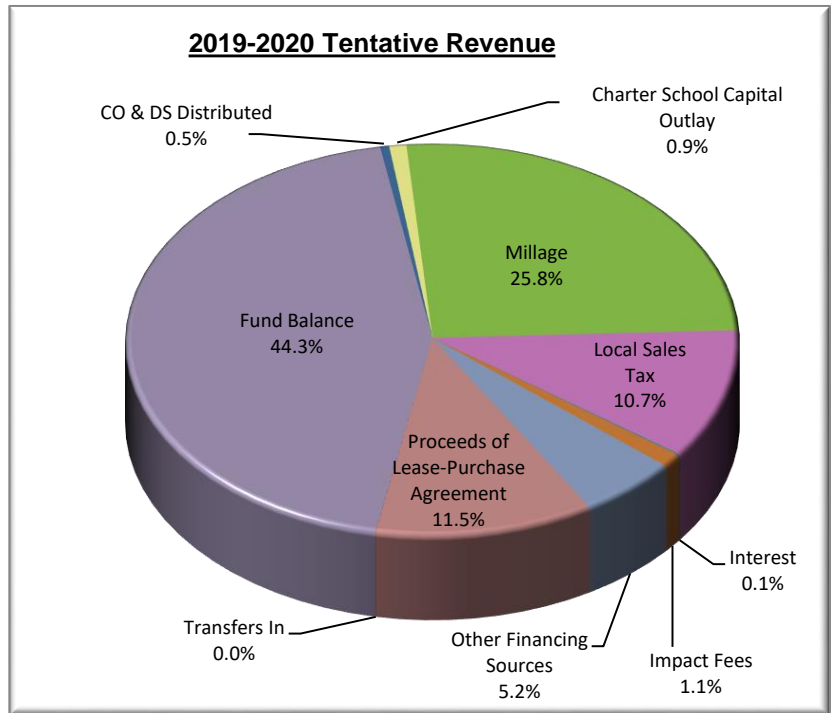
## CAPITAL PROJECTS FUNDS

### TENTATIVE FY 2020 REVENUE & APPROPRIATIONS

The Capital Budget accounts for the financial resources that the district uses for acquisition or construction of major capital facilities and improvements to existing facilities. Land acquisition, equipment purchases, buses, maintenance and capital debt service are also accomplished with these funds.

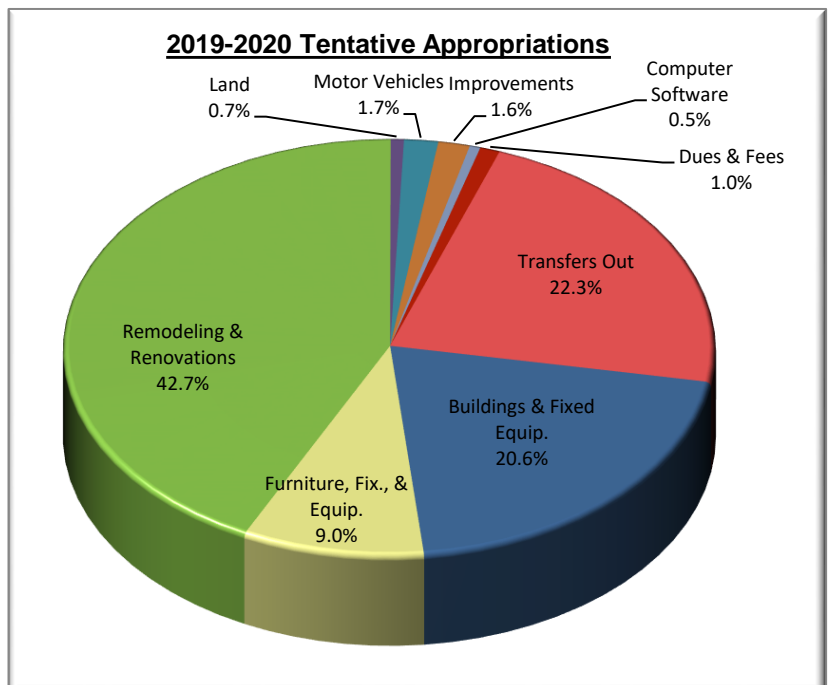
#### REVENUE (\$MILLIONS)

	Tentative Revenue	% of Total
CO & DS Distributed	\$ 5.7	0.5%
Charter School Capital Outlay	10.8	0.9%
Millage	304.3	25.8%
Local Sales Tax	126.5	10.7%
Interest	1.0	0.1%
Impact Fees	13.0	1.1%
Other Financing Sources	61.3	5.2%
Proceeds of Lease-Purchase Ag	136.0	11.5%
Transfers In	0.1	0.0%
Fund Balance	522.9	44.3%
<b>TOTAL REVENUE</b>	<b>\$ 1,181.6</b>	<b>100.0%</b>



#### APPROPRIATIONS (\$MILLIONS)

	Tentative Budget	% of Total
Buildings & Fixed Equip.	\$ 243.0	20.6%
Furniture, Fix., & Equip.	106.3	9.0%
Remodeling & Renovations	504.4	42.7%
Land	7.8	0.7%
Motor Vehicles	20.2	1.7%
Improvements	18.7	1.6%
Computer Software	6.4	0.5%
Dues & Fees	11.8	1.0%
Transfers Out	263.0	22.3%
<b>TOTAL BUDGET</b>	<b>\$ 1,181.6</b>	<b>100.0%</b>



## FY 2020 Capital Budget

Project Name	Ongoing Projects from FY 2019	FY 2020 New Appropriation	FY 2020 Total
<b>Construction Projects</b>			
<b>Addition and Remodeling Projects</b>			
Adult Education Center Parking Lot	\$ 3,000,000	\$ -	\$ 3,000,000
Citrus Cove ES Core Expansion	616,000	4,400,000	5,016,000
Del Prado ES Core Expansion	-	5,000,000	5,000,000
Delray Full Service Center Remodel & Fields for Village Academy (ref) (2021)	-	1,000,000	1,000,000
FHESC - School Police Administration (ASAP)	-	2,626,140	2,626,140
Forest Hill HS Addition (tbd - contingent on land acquisition City)	143,186	-	143,186
Forest Hill HS Parking Lot (ref) (2020)	640,250	575,232	1,215,482
Future School Capacity Projects	79,125	-	79,125
Jupiter HS Modular Addition (2021)	-	6,650,000	6,650,000
Old DD Eisenhower ES - Demo / restore (ref)	1,923,081	-	1,923,081
Old Gove ES - Demo / landbank (ref)	1,992,124	-	1,992,124
Old Plumosa ES - Demo / landbank (ref)	1,987,427	-	1,987,427
Plumosa School of Arts Expansion to K-8 (ref) (2021)	2,015,876	16,137,661	18,153,537
Riviera Beach Prep Remodel (ref) (2024)	987,532	-	987,532
Roosevelt Full Service Center Remodel (ST) (2023)	939,841	-	939,841
Seminole Trails ES Core Expansion	-	5,000,000	5,000,000
Transportation - South Drainage	11,290	-	11,290
West Tech Campus Modifications (ST) (2021)	9,553,501	-	9,553,501
<b>Total Addition and Remodeling Projects</b>	<b>23,889,233</b>	<b>41,389,033</b>	<b>65,278,266</b>
<b>Modernization and Replacement Projects</b>			
Addison Mizner K-8 Modernization (ref) (08/21)	4,175,428	37,025,316	41,200,744
Adult Education Center Replacement	13,595,793	-	13,595,793
Grove Park ES Modernization (ref) (8/22)	1,082	4,470,442	4,471,524
Melaleuca ES Modernization (ref) (8/22)	2,320,547	3,200,000	5,520,547
Pine Grove ES Modernization (ref)	3,441	-	3,441
Transportation - North Modernization (ST) (2022)	1,437,500	-	1,437,500
Transportation - South Modernization (ST) (2022)	1,437,500	-	1,437,500
Transportation - Belvedere (ST) (2021)	6,949,938	5,537,597	12,487,535
Verde K-8 Modernization (ref) (08/20)	-	46,976,479	46,976,479
Washington ES Modernization (ref) (8/21)	-	21,494,716	21,494,716
<b>Total Modernizations and Replacements</b>	<b>29,921,229</b>	<b>118,704,549</b>	<b>148,625,779</b>
<b>New Schools</b>			
Boca Raton Area ES (05-C) (ref) ( 08/22)	-	2,798,784	2,798,784
Greater WPB/Lake Worth Area HS (03-000) (ref) (8/23)	150,000	9,391,300	9,541,300
Sunset Palms Middle (17-PP) (8/2027)	-	7,000,000	7,000,000
<b>Total New Schools</b>	<b>150,000</b>	<b>19,190,084</b>	<b>19,340,084</b>
<b>Total Construction Projects</b>	<b>53,960,463</b>	<b>179,283,666</b>	<b>233,244,129</b>

## FY 2020 Capital Budget

Project Name	Ongoing Projects from FY 2019	FY 2020 New Appropriation	FY 2020 Total
<b>Other Items</b>			
<b>Transfer for Debt Service</b>			
Payments for Bus Lease 2015	-	1,475,000	1,475,000
Payments for Bus Lease 2016	-	1,450,000	1,450,000
Payments for Equipment Lease 2015 (HVAC)	-	1,490,065	1,490,065
Payments for Equipment Lease 2018 (HVAC)	-	3,806,363	3,806,363
Payments for Equipment Lease 2019 (HVAC)	-	3,300,000	3,300,000
Payments for Certificates of Participation	-	139,400,000	139,400,000
Payments for Certificates of Participation new	-	10,600,000	10,600,000
<b>Total Transfer for Debt Service</b>	-	<b>161,521,428</b>	<b>161,521,428</b>
<b>Site Acquisition</b>			
Site Acquisition	1,467,657	4,800,000	6,267,657
Facility Leases - (ref)		500,000	500,000
<b>Total Site Acquisition</b>	<b>1,467,657</b>	<b>5,300,000</b>	<b>6,767,657</b>
<b>Contingency</b>			
Capital Contingency	39,368,427	238,261	39,606,688
Reserve for Future Years	-	5,054,356	5,054,356
Sales Tax Interest and Debt Service (ST)	4,540,929	-	4,540,929
Sales Tax Reserves (ST)	4,595,851	4,002,801	8,598,652
<b>Total Contingency</b>	<b>48,505,207</b>	<b>9,295,418</b>	<b>57,800,624</b>
<b>Total Other Items</b>	<b>49,972,864</b>	<b>176,116,845</b>	<b>226,089,710</b>
<b>Non-Construction Projects and Transfers</b>			
<b>Required Non-Construction Payments</b>			
Charter School Capital Outlay - State	-	10,654,617	10,654,617
Flood Insurance	-	350,000	350,000
Property Insurance	-	8,400,000	8,400,000
<b>Total Required Non-Construction Payments</b>	-	<b>19,404,617</b>	<b>19,404,617</b>
<b>Equipment</b>			
<b>Capital Projects:</b>			
AV Equipment Replacement Fund	59,221	200,000	259,221
Choice Furnishings	149,246	125,000	274,246
County-Wide Equipment (FF&E)	1,398,893	550,000	1,948,893
Musical Instruments	132,027	1,500,000	1,632,027
TEN Equipment	-	323,000	323,000
<b>Subtotal Equipment Capital Projects</b>	<b>1,739,387</b>	<b>2,698,000</b>	<b>4,437,387</b>
<b>Transfers to General Fund:</b>			
Transfer for Copier Maintenance	-	4,479,891	4,479,891
Transfer for Equipment Maintenance	-	435,000	435,000
Transfer for Library Software Support	-	110,000	110,000
<b>Subtotal Equipment Transfers</b>	-	<b>5,024,891</b>	<b>5,024,891</b>
<b>Total Equipment</b>	<b>1,739,387</b>	<b>7,722,891</b>	<b>9,462,278</b>

## FY 2020 Capital Budget

Project Name	Ongoing Projects from FY 2019	FY 2020 New Appropriation	FY 2020 Total
<b>Non-Construction Projects and Transfers (cont'd)</b>			
<b>Facility Renewal Projects</b>			
Facility Renewal Projects (ST)	257,895,236	118,455,170	376,350,405
<b>Total Facility Renewal Projects</b>	<b>257,895,236</b>	<b>118,455,170</b>	<b>376,350,405</b>
<b>Other Facility Projects</b>			
<b>Capital Projects:</b>			
Building Envelope	2,517,406	1,200,000	3,717,406
Compliance	617,828	-	617,828
Custodial Equipment	301,093	175,000	476,093
Environmental Services	1,193,448	2,000,000	3,193,448
Environmental Services/Transportation projects	-	1,330,000	1,330,000
Fire Life Safety	2,320,787	1,200,000	3,520,787
HVAC - Chiller Replacements Leased		15,000,000	15,000,000
HVAC - Chiller Replacements	10,578,366	1,719,320	12,297,686
HVAC - Jupiter Farms ES replacement	350,000	3,150,000	3,500,000
HVAC - WT Dwyer HS	2,682,940	760,000	3,442,940
Interlocal Agreements - Galaxy Wind Turbine	146,622	-	146,622
Interlocal Agreements-Jupiter HS	381,863	-	381,863
Interlocal Agreements-JFES sewer	450,000	1,161,000	1,611,000
Media Centers	442,733	-	442,733
Minor Projects	3,743,827	6,750,000	10,493,827
Portable Leasing	1,083,912	500,000	1,583,912
Playground Replacements		1,000,000	1,000,000
Portables - Existing Wooden	169,923	410,000	579,923
Relocatables - Relocation	2,908,181	2,000,000	4,908,181
Relocatables - Relocation Spanish River HS (8/19 & 8/20)	6,000,000	-	6,000,000
Relocatables - Relocation South Intensive (8/20)	-	4,806,000	4,806,000
Relocatables - Walkway Canopies	249,133	710,536	959,669
School Center Funds	204,909	100,000	304,909
Storm Recovery (FEMA)	3,464,608	-	3,464,608
Traffic Improvements	147,812	-	147,812
<b>Subtotal Other Facility Capital Projects</b>	<b>39,955,392</b>	<b>43,971,856</b>	<b>83,927,248</b>
<b>Transfers to General Fund:</b>			
Transfer for Building Envelope Maintenance	-	1,219,520	1,219,520
Transfer for Capital Project Support	-	970,716	970,716
Transfer for Environmental Control	-	1,036,519	1,036,519
Transfer for Fire/Life/Safety	-	2,883,280	2,883,280
Transfer for Hurricane Prep	-	50,000	50,000
Transfer for Hurricane Irma Recovery	-	500,000	500,000
Transfer for HVAC Maintenance	-	3,886,560	3,886,560
Transfer for ITV Towers	-	96,000	96,000
Transfer for Maintenance of Fulton Holland	-	134,989	134,989
Transfer for Maintenance of Facilities	-	35,679,411	35,679,411
Transfer for Maintenance Projects	-	1,089,215	1,089,215
Transfer for Preventative Maintenance	-	2,769,502	2,769,502
<b>Subtotal Facilities Transfers</b>	<b>-</b>	<b>50,315,712</b>	<b>50,315,712</b>
<b>Total Facilities</b>	<b>39,955,392</b>	<b>94,287,568</b>	<b>134,242,960</b>

## FY 2020 Capital Budget

Project Name	Ongoing Projects from FY 2019	FY 2020 New Appropriation	FY 2020 Total
<b>Non-Construction Projects and Transfers (cont'd)</b>			
<b>Security</b>			
<b>Capital Projects:</b>			
ID Readers for Buses		288,000	288,000
Police Radio Systems	360,800	-	360,800
Security Enhancements	326,449	-	326,449
School Police Technology	236,465	-	236,465
Security Projects	3,087,803	-	3,087,803
Security Projects - Grant - Facilities	6,744,172	-	6,744,172
Security Enhancements - ST - School Police	6,149,244	4,689,958	10,839,202
Security Projects - ST - Facilities	7,465,941	9,600,000	17,065,941
<b>Subtotal Security Projects</b>	<b>24,370,875</b>	<b>14,577,958</b>	<b>38,948,833</b>
<b>Transfers to General Fund:</b>			
Transfer for Security	-	2,947,784	2,947,784
<b>Subtotal Security Transfers</b>	<b>-</b>	<b>2,947,784</b>	<b>2,947,784</b>
<b>Total Security</b>	<b>24,370,875</b>	<b>17,525,742</b>	<b>41,896,617</b>
<b>Educational Technology</b>			
<b>Capital Projects:</b>			
Classroom Technology (ST)	5,194,134	24,575,688	29,769,822
Digital Divide	88,083	-	88,083
<b>Subtotal Education Technology Projects</b>	<b>5,282,217</b>	<b>24,575,688</b>	<b>29,857,905</b>
<b>Transfers to General Fund:</b>			
Transfer for Data Warehouse (9054)	-	1,671,508	1,671,508
Transfer for Data Warehouse (9229)	-	139,743	139,743
Transfer for Equipment Maintenance	-	250,845	250,845
<b>Subtotal Educational Technology Transfers</b>	<b>-</b>	<b>2,062,096</b>	<b>2,062,096</b>
<b>Total Educational Technology</b>	<b>5,282,217</b>	<b>26,637,784</b>	<b>31,920,001</b>
<b>Technology</b>			
<b>Capital Projects:</b>			
Back-End Infrastructure (ST)	866,926	-	866,926
Budget System		750,000	750,000
Bus WiFi		1,200,000	1,200,000
CAFM		500,000	500,000
Computer Refresh	2,351,395	15,398,616	17,750,011
Cyber & Network Security	3,060,529	5,700,000	8,760,529
Data Center Optimization	456,897	173,644	630,541
Back-End Infrastructure	2,745,845	1,050,000	3,795,845
Enterprise Software	350,008	1,600,000	1,950,008
Hardware/Software	238,044	85,085	323,129
Networks	3,781,442	1,150,000	4,931,442
Phone System Upgrade	100,000	100,000	200,000
Scanners (Replacement/Raptor)		111,000	111,000
School & District Servers (ST)	60,105	-	60,105
School Network Routers & Switches (ST)	48	-	48
School Phone Systems & PBX (ST)	3,390,158	-	3,390,158
School Sound Systems		744,000	744,000

## FY 2020 Capital Budget

Project Name	Ongoing Projects from FY 2019	FY 2020 New Appropriation	FY 2020 Total
<b>Non-Construction Projects and Transfers (cont'd)</b>			
<b>Technology (cont'd)</b>			
Servers	1,201,624	50,000	1,251,624
Student System Replacement	1,410,851	1,500,000	2,910,851
Wireless Infrastructure (ST)	1,416,999	-	1,416,999
<b>Subtotal Technology Projects</b>	<b>21,430,870</b>	<b>30,112,345</b>	<b>51,543,215</b>
<b>Transfers to General Fund:</b>			
Transfer for Application Systems	-	1,980,236	1,980,236
Transfer for Business Operating Systems	-	1,843,688	1,843,688
Transfer for CAFM	-	680,829	680,829
Transfer for Mass Notification System	-	199,805	199,805
Transfer for WCMS Web Content Mgmt Sys	-	129,156	129,156
Transfer for Mobile App	-	49,300	49,300
Transfer for ERP	-	4,008,184	4,008,184
Transfer for IT Security	-	794,578	794,578
Transfer for Portal Project	-	51,558	51,558
Transfer for Project Management Initiative	-	43,102	43,102
Transfer for School Center Admin Technology	-	348,815	348,815
Transfer for Secondary Tech Maintenance	-	3,303,546	3,303,546
Transfer for Strategic Initiatives	-	335,064	335,064
Transfer for System Lifecycle Mgmt Endpoint Security	-	757,266	757,266
Transfer for Technology Infrastructure	-	10,057,072	10,057,072
<b>Subtotal Technology Transfers</b>	<b>-</b>	<b>24,582,199</b>	<b>24,582,199</b>
<b>Total Technology</b>	<b>21,430,870</b>	<b>54,694,544</b>	<b>76,125,414</b>
<b>Transportation</b>			
<b>Capital Projects:</b>			
School Buses (ST)	24,287	13,782,911	13,807,198
Support Vehicles (ST)	1,207,745	1,200,000	2,407,745
Support Vehicles	3,728,940	2,800,000	6,528,940
Transportation Equipment and Furnishings	740,333	900,000	1,640,333
Transportation GPS update	-	700,000	700,000
<b>Subtotal Transportation Projects</b>	<b>5,701,306</b>	<b>19,382,911</b>	<b>25,084,216</b>
<b>Transfers to General Fund:</b>			
Transfer for Contracted Transportation	-	1,975,000	1,975,000
Transfer for Transportation Maintenance	-	5,840,461	5,840,461
<b>Subtotal Transportation Transfers</b>	<b>-</b>	<b>7,815,461</b>	<b>7,815,461</b>
<b>Total Transportation</b>	<b>5,701,306</b>	<b>27,198,372</b>	<b>32,899,677</b>
Sub-total Non-Construction Projects	356,375,281	264,428,544	620,803,826
Sub-total Non-Construction Transfers	-	101,498,143	101,498,143
<b>Total Non-Construction Projects &amp; Transfers</b>	<b>356,375,281</b>	<b>365,926,687</b>	<b>722,301,969</b>
<b>Total Capital Budget</b>	<b>460,308,608</b>	<b>721,327,199</b>	<b>1,181,635,807</b>

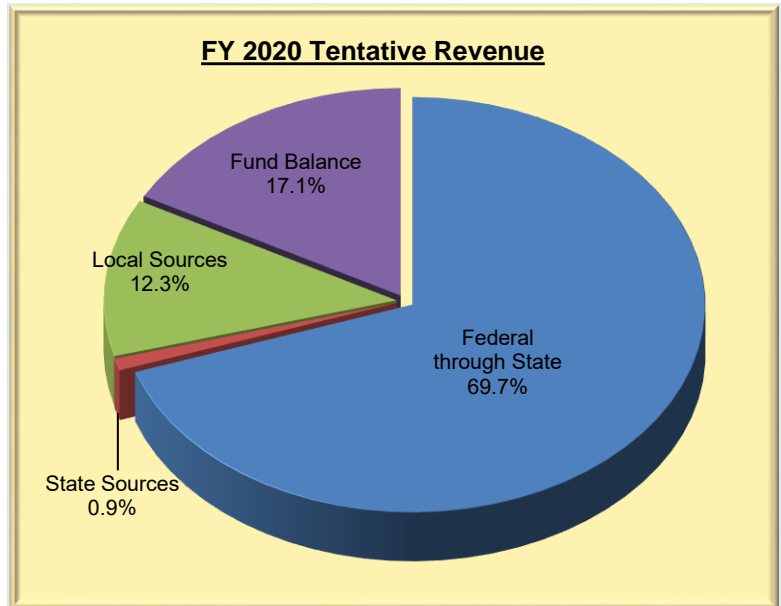
## SPECIAL REVENUE - FOOD SERVICE FUND

### TENTATIVE FY 2020 REVENUE & APPROPRIATIONS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted or committed to expenditures for specific purposes. This particular fund is for school food service. Revenue is received from federal, state, and local sources to provide for the operation and maintenance of school meal programs. Funds are appropriated to provide for district-wide school cafeteria operation.

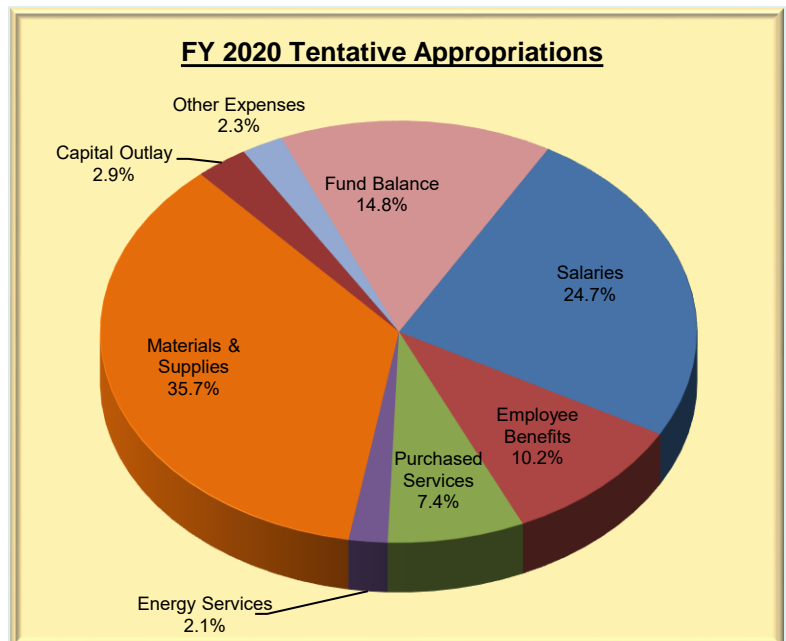
#### REVENUE (\$MILLIONS)

	Tentative Revenue	% of Total
Federal through State	\$ 83.0	69.8%
State Sources	1.1	0.9%
Local Sources	14.6	12.3%
Fund Balance	20.3	17.1%
<b>TOTAL REVENUE</b>	<b>\$ 119.0</b>	<b>100.0%</b>



#### APPROPRIATIONS (\$MILLIONS)

	Tentative Budget	% of Total
Salaries	\$ 29.4	24.7%
Employee Benefits	12.1	10.2%
Purchased Services	8.8	7.4%
Energy Services	2.5	2.1%
Materials & Supplies	42.5	35.7%
Capital Outlay	3.4	2.9%
Other Expenses	2.7	2.3%
Subtotal	\$ 101.4	85.2%
Fund Balance	17.6	14.8%
<b>TOTAL BUDGET</b>	<b>\$ 119.0</b>	<b>100.0%</b>





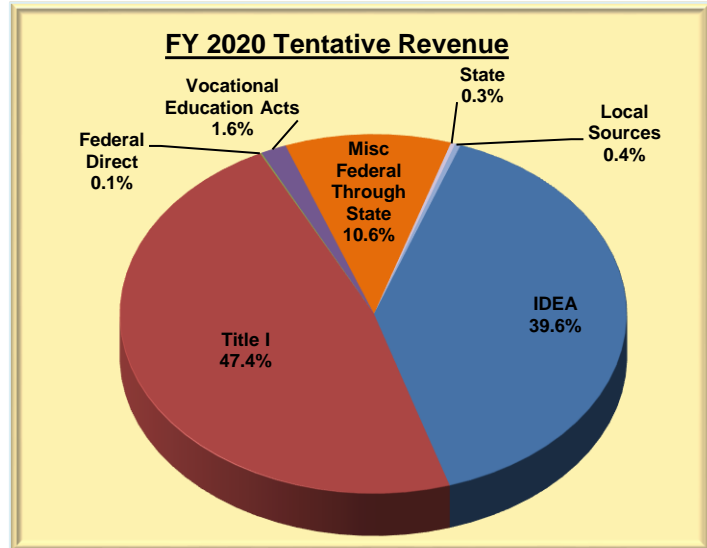
## SPECIAL REVENUE - OTHER FUNDS

### TENTATIVE FY 2020 REVENUE & APPROPRIATIONS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted or committed to expenditures for specific purposes. Revenue for this fund is primarily from federal sources and is to provide for specific educational programs administered by the School Board.

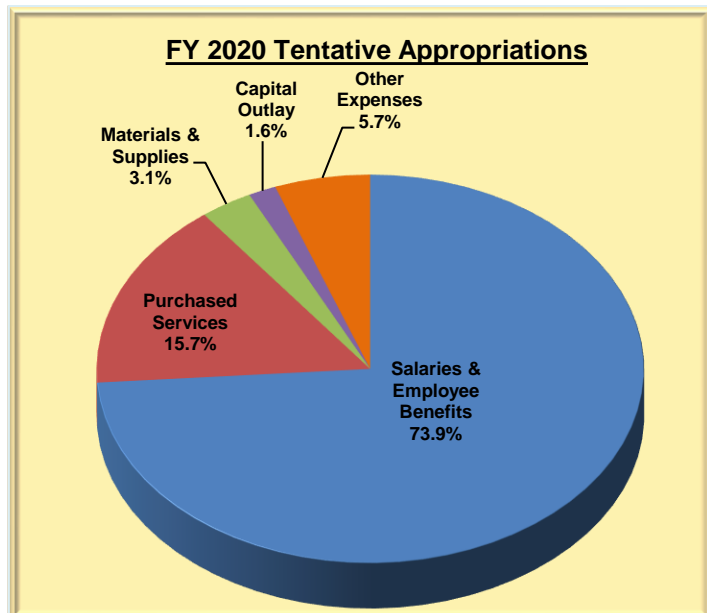
#### REVENUE (\$MILLIONS)

	Tentative Revenue	% of Total
IDEA	\$ 43.4	39.6%
Title I	51.9	47.4%
Federal Direct	0.1	0.1%
Vocational Education Acts	1.8	1.6%
Misc Federal Through State	11.6	10.6%
State	0.3	0.3%
Local Sources	0.4	0.4%
<b>TOTAL REVENUE</b>	<b>\$ 109.5</b>	<b>100.0%</b>



#### APPROPRIATIONS (\$MILLIONS)

	Tentative Budget	% of Total
Salaries & Employee Benefits	\$ 80.9	73.9%
Purchased Services	17.2	15.7%
Materials & Supplies	3.4	3.1%
Capital Outlay	1.8	1.6%
Other Expenses	6.2	5.7%
<b>TOTAL BUDGET</b>	<b>\$ 109.5</b>	<b>100.0%</b>



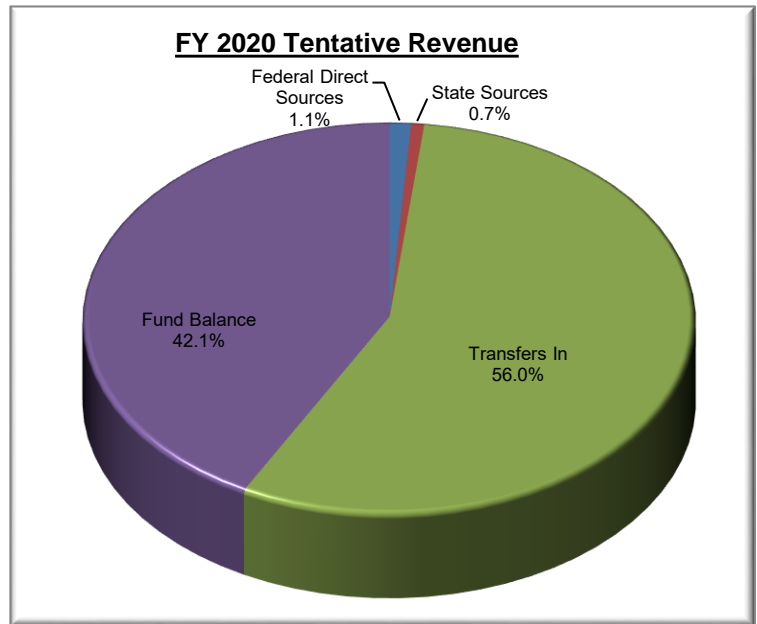
## DEBT SERVICE FUNDS

### TENTATIVE FY 2020 REVENUE & APPROPRIATIONS

Debt Service Funds are used to account for the accumulation of resources for, and payment of, general long-term debt principal and interest. Revenue for this fund is comprised of the Interest and Sinking Ad Valorem Tax Levy, Bonds and Loans. CO&DS withheld for SBE/COBI Bonds are bonds and revenue certificates issued by the State Board of Education for the school district. This debt is retired through both the Debt Service Fund and the Capital Projects Fund. Monies are appropriated for the retirement of debt and the interest expense related to that debt.

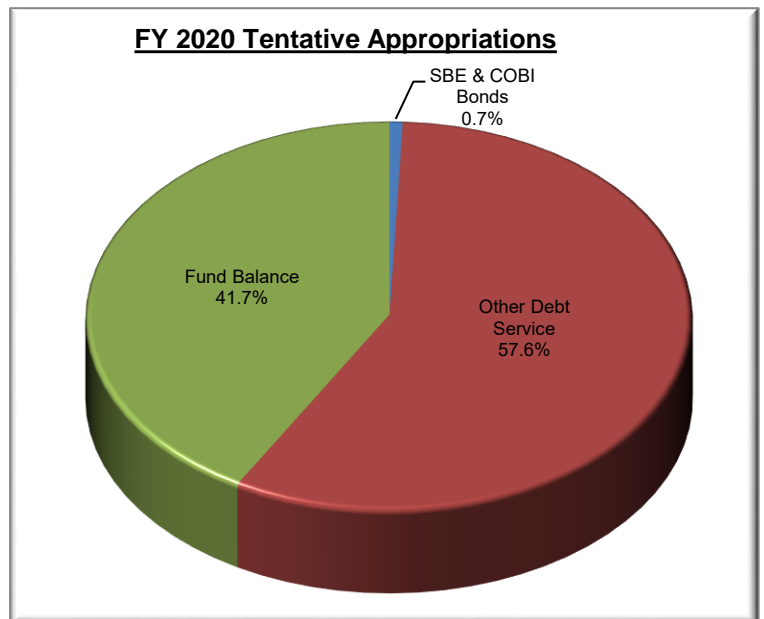
#### REVENUE (\$MILLIONS)

	Tentative Revenue	% of Total
Federal Direct Sources	\$ 3.3	1.1%
State Sources	2.0	0.7%
Transfers In	161.5	56.0%
Fund Balance	121.5	42.2%
<b>TOTAL REVENUE</b>	<b>\$ 288.3</b>	<b>100.0%</b>



#### APPROPRIATIONS (\$MILLIONS)

	Tentative Budget	% of Total
SBE & COBI Bonds	\$ 2.0	0.7%
Other Debt Service	166.1	57.6%
Fund Balance	120.1	41.7%
<b>TOTAL BUDGET</b>	<b>\$ 288.2</b>	<b>100.0%</b>



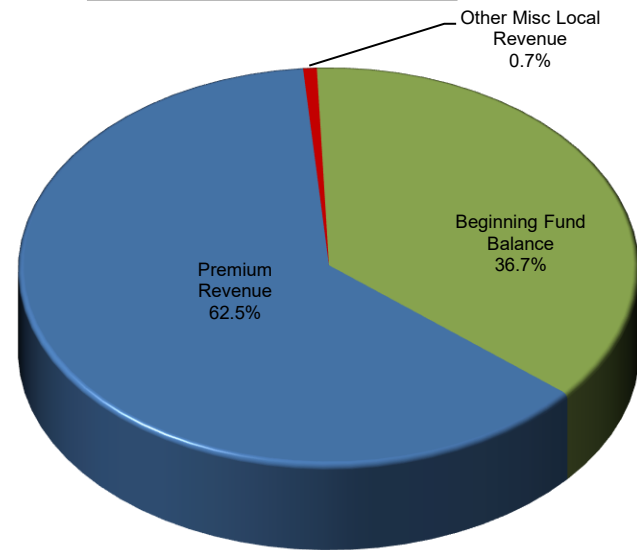
## INTERNAL SERVICE FUNDS SCHOOL POLICE, HEALTH AND LIABILITY SELF-INSURANCE TENTATIVE FY 2020 REVENUE & APPROPRIATIONS

Internal Service Funds are utilized to track the cost of self-insurance. The District began self-insuring for health care costs in January 2008 and for general liability, auto liability and workers compensation claims in July 2013. Premium revenues and claims expense are recorded in this fund. Starting in July, 2019, the District started tracking School Police cost in an Internal Service Fund.

### REVENUE (\$MILLIONS)

	Tentative Revenue	% of Total
Premium Revenue	\$ 272.0	62.5%
Other Misc Local Revenue	3.1	0.7%
Beginning Fund Balance	159.8	36.7%
<b>TOTAL REVENUE</b>	<b>\$ 434.9</b>	<b>100.0%</b>

### 2019-2020 Tentative Revenue



### APPROPRIATIONS (\$MILLIONS)

	Tentative Budget	% of Total
Salaries & Benefits	\$ 56.2	12.9%
Purchased Services	2.3	0.5%
Material & Supplies	0.6	0.2%
Energy Services	0.5	0.1%
Capital Outlay	2.6	0.6%
Other Expenses (Claims)	230.4	53.0%
Ending Fund Balance	142.2	32.7%
<b>TOTAL BUDGET</b>	<b>\$ 434.8</b>	<b>100.0%</b>

### 2019-2020 Tentative Appropriations

